

FUND STATUS

FY 2017/18

As of March 31st



Enhance the quality of life in the City by
delivering public services in a knowledgeable,
responsive and financially responsible manner.

Explanation of Tables and Charts

Quarterly Financial Report Note

Remaining budget associated with multi-year projects from the previous fiscal year has been allocated in the appropriate Funds. Enterprise and Capital Funds may have Expenditure budget amounts included in Contingency that will be transferred to Operating budget amounts through upcoming budget revisions. One should remember that the budget is not static and as such the budget may change significantly from report to report.

Budget Status

The Budget Status table contains actual numbers for the current year. The “Current Approved Budget” is the original budget plus any budget revisions / amendments that have occurred during the fiscal year. Actual year to date expenses and expenses that have occurred during the current month are shown under Expenses. Those numbers are also shown as a percentage of the current approved budget. The “Total Expenses to Date” reflects actual expenses at the close of the month plus the percentage of the budget that has been spent.

Total Actual vs Expected Expenditures by Month

The purpose of this graph is to compare current spending patterns with the pattern of previous years. Trends in total spending patterns will be evident. One can expect to see actual spending above this “expected” line in individual months but over the course of the year those variances should cancel one another out. The Expected line assumes 100% of the budget will be spent.

Actual vs Expected Personnel & Operating Expenditures by Month

This graph compares current spending using the pattern of spending from previous years and provides greater detail. Specifically, both the expected and actual expenditures are shown for labor (that is, salary & benefits) and non-personnel costs. The “Expected Salaries & Wages” plot assumes spending will occur as it has in recent prior years. As a budget monitoring tool, in most instances this graph should reflect consistent spending patterns and ideally the “Actual” bars should be near the “Expected” bars. Because the Expected is based on prior years’ spending pattern, the red Expected bars can assume less than or more than 100% of the budget will be spent.

Budget to Actual Comparison

The purpose of this chart is to compare spending in the current year against the approved budget. The “1/12 Budget” line is a presentation of the current approved budget divided into twelve equal allotments. The “Budget/Spending Pattern” uses prior year spending patterns to allocate the current approved budget over the years. Actual spending is also plotted. The last item on the chart is “Accumulated Savings”; this is the difference between actual spending and the budget allotment using **prior** spending patterns. As a budget monitoring tool, this line will be positive and negative at times but should be close to zero at year-end. *(Please note that the budget allotment uses prior spending patterns, including years when departments overspent and underspent. As a result, there may be some Departments where this line is below \$0, even though current year expenditures are within budget.)*

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General Fund Revenues Narrative

As of March 31, 2018

Revenue Overview

The City of Orlando's General Fund revenue budget is \$446M for FY17/18. Through March, the City brought in \$306M, which represents 68.5% of the total. Last year at the end of the second quarter, we had collected 62.4% of revenue. The increase in the rate of collections is not due to any one revenue stream but is reflective of strength across all sources of revenue. All revenue streams are at or above prior year rates of collection and we expect total revenue will equal or slightly exceed the current budget.

Property Taxes

Property Tax are the single largest revenue source. Through March, property tax revenue collections are \$164.2M. This is roughly 92.0% of the total expected collection for FY17/18, a rate slightly ahead of last year. We expect property tax collections to meet budget.

Charges for Services

Charges for Services includes Cost Allocation Plan revenues, Enterprise Fund Dividends and Public Safety Fees. The year-to-date actuals of \$20.6M are consistent with the revenues collected through March of prior years.

Fines and Forfeitures

As of the end of March we have collected revenue of \$2.2M. Collections from red light citations are well ahead of expectations while traffic-related fines are below expectations, continuing a two-year trend.

Franchise Fees

The amount collected to date, \$15.7M, is 49.5% of the annual budget. This is consistent with prior years.

Intergovernmental Revenue

Intergovernmental Revenue is the second largest General Fund revenue source and includes dividends paid to the City from OUC, from grant revenues and State Revenue Sharing. The \$37.2M collected represents 48.3% of the revenue budget and is consistent with last year's collection rate.

Licenses and Permits

The Local Business Tax collections to date are \$8.9M or 97.6% of budget. Permit revenue is 57.5% of budget. Overall, we expect this category of revenue to exceed its budget.

Sales and Use Taxes

For this revenue group, 50.5% of \$57.7M (or \$29.2M) has been collected through March. Communications Services Tax, which has been trending lower over several years, is stronger than expected. The Insurance Premium Tax is not collected until September. The year-to-date revenue is well ahead of the prior year.

Budget to Actual Comparison - General Fund Revenues

as of March 31, 2018

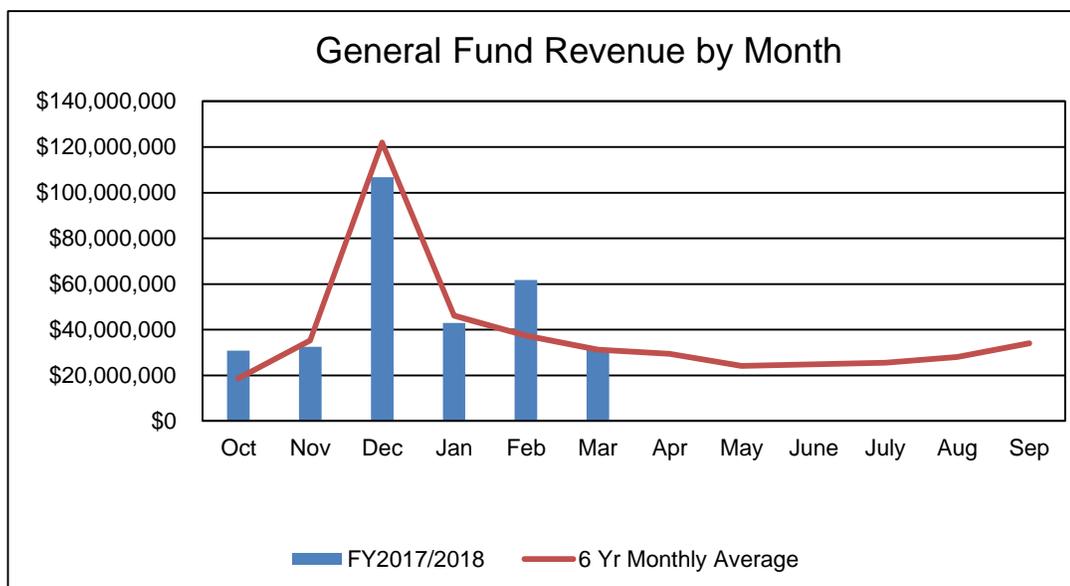
Description	Revised Budget	YTD Actual	Remaining Budget s/b =	% of Budget 50.00%	FY16/17 % of Budget
Operating Revenues					
Property Taxes					
Real And Personal Property	\$ 178,408,645	\$ 164,172,782	\$ 14,235,863	92.0%	91.3%
Property Taxes	178,408,645	164,172,782	14,235,863	92.0%	91.3%
Charges for Services					
User Charges and Fees	32,076,657	17,330,894	14,745,763	54.0%	50.3%
Fire Related Fees	1,213,050	606,143	606,907	50.0%	58.3%
Police Related Fees	2,295,166	1,280,544	1,014,622	55.8%	47.9%
Recreation and Culture Fees	2,558,288	1,358,388	1,199,900	53.1%	47.7%
Charges for Services	38,143,161	20,575,969	17,567,192	53.9%	50.1%
Fines and Forfeitures					
Traffic Related Fines	450,000	147,371	302,629	32.7%	34.7%
Red Light Citations	2,200,000	2,098,827	101,173	95.4%	44.9%
Fines and Forfeitures	2,650,000	2,246,198	403,802	84.8%	43.5%
Franchise Fees					
Franchise Fees	31,670,000	15,684,641	15,985,359	49.5%	48.8%
Franchise Fees	31,670,000	15,684,641	15,985,359	49.5%	48.8%
Intergovernmental Revenue					
Local Revenues	280,000	-	280,000	0.0%	0.0%
OUC Dividend (1)	61,325,000	30,307,974	31,017,026	49.4%	50.0%
Grant Revenue (2)	1,490,059	-	1,490,059	0.0%	0.0%
Jurisdictional Memorandums and Agreements	203,000	173,488	29,512	85.5%	28.2%
State Revenue Sharing	13,735,000	6,741,289	6,993,711	49.1%	45.2%
Intergovernmental Revenue	77,033,059	37,222,751	39,810,308	48.3%	47.9%
Licenses and Permits					
Local Business Taxes	9,115,000	8,897,725	217,275	97.6%	91.0%
Permits	4,880,000	2,805,575	2,074,425	57.5%	49.2%
Licenses and Permits	13,995,000	11,703,300	2,291,700	83.6%	76.6%
Sales and Use Taxes					
Communication Services Tax	12,200,000	7,110,040	5,089,960	58.3%	32.8%
Insurance Premium Taxes	4,330,817	-	4,330,817	0.0%	0.0%
State Sales Tax	41,200,000	22,053,381	19,146,619	53.5%	48.3%
Sales and Use Taxes	57,730,817	29,163,422	28,567,395	50.5%	40.8%
Operating Revenues Total	399,630,682	\$280,769,064	118,861,618	70.3%	66.3%

Budget to Actual Comparison - General Fund Revenues

as of March 31, 2018

Description	Revised Budget	YTD Actual	Remaining Budget	% of Budget	FY16/17 % of Budget
			s/b =	50.00%	
Other Revenues					
Debt Proceeds	-	-	-	N/A	N/A
Interest (3)	749,967	(500,820)	1,250,787	-66.8%	-37.6%
Other Miscellaneous Revenues	7,980,587	6,620,135	1,360,452	83.0%	42.8%
Special Assessments	-	26,220	(26,220)	N/A	206.6%
Other Revenues	8,730,554	6,145,535	2,585,019	70.4%	30.7%
Non-Operating Revenues Total	8,730,554	6,145,535	2,585,019	70.4%	30.7%
Transfers In (4)	37,995,927	19,051,976	18,943,951	50.1%	40.2%
Total Revenues	\$446,357,163	\$305,966,575	\$140,390,588	68.5%	62.4%
Project Encumbrances	61,753				
Funds Available for Expenditures	\$446,418,916	\$ 305,966,575	\$ 140,390,588	68.5%	

- 1) \$83.9M to be received from OUC between Franchise Fees & Dividend. Budgeted amounts reflect the split provided by OUC.
- 2) Grants received on a reimbursement basis. The single largest reimbursement is from FDOT which is received in July.
- 3) Interest is recognized one month in arrears.
- 4) In prior year Transfers In were done quarterly. In FY18 they are done monthly.



General Fund Expenditures Narrative
As of March 31, 2018

Expenditures Overview

The City of Orlando's expenditure budget totals \$446M for FY17/18. The FY17/18 budget includes a more modest contingency than prior years. This increases the importance of monitoring spending and taking corrective action as early as possible where necessary.

Through March, the City has spent \$222.2M which represents 49.8% of the total. A spike in March spending reflected three pay periods (vs. two in most months) and payments to CRAs, which were due with the annual property tax collections. Excess CRA revenues are returned to the City in January.

Assuming current spending trends continue, we project to end the year with a balanced budget.

Office of Business & Financial Services (OBFS)

OBFS' year-to-date spending is below expectations. Through March, \$12.5M has been spent. This is 41.4% of the total expenditure budget for FY 17/18. Lower-than-expected spending on IT contracts and vacant positions account for this underspending.

Economic Development (EDV)

The year-to-date expenditures of \$6.1M actuals are 43.5% of the budget. EDV's spending is higher than prior years due to higher personnel costs. Still, it is well within budget.

Executive Offices (EXO)

Through March, almost \$12M of the budgeted \$24.3M has been spent. This is 49.2% of the budget. EXO spending is somewhat seasonal with higher spending early in the year related to payments to community partners. Given that, EXO spending is within expectations.

Families, Parks, and Recreation (FPR)

The Department has spent \$15.4M to date this year which is 46.7% of the annual budget. Given the seasonality of FPR spending, this is roughly where we would expect the Department's spending to be in order to end the year with a balanced budget. Increased activity at FPR facilities and the corresponding increase in revenue may mitigate any modest spending pressures.

Fire Department (OFD)

OFD has the second largest General Fund expenditure budget in the entire city. Of the \$105.7M budget, \$51.6M has been spent through March. This represents 48.8% of the total. OFD's second quarter spending slowed compared to the first quarter. This will help as we enter the spring and summer when costs normally increase.

Housing & Community Development (HSG)

The department's General Fund expenditure budget is a modest \$973,312. So far, \$191,384 has been spent (19.7%), which is above previous year-to-date's spending. Changes made to how we budget for HSG should result in more even spending over the course of the year. We believe this will improve the reliability of our projections.

Police Department (OPD)

The Police Department has the largest General Fund budget of \$146.7M. Through March, 51.3% of the budget has been spent. Much of this higher-than-expected spending is related to additional extra-duty revenue but not all; some is related to a lag in transferring grant expenditures off the General Fund. Given OPD's historic expenditure pattern, the Department presents a slight risk of overspending their budget and we will work with the Department to manage this risk.

Public Works (PWK)

Through March, PWK has spent 39.2% of its \$11.4M budget. We believe PWK will end the year on budget or with a modest surplus.

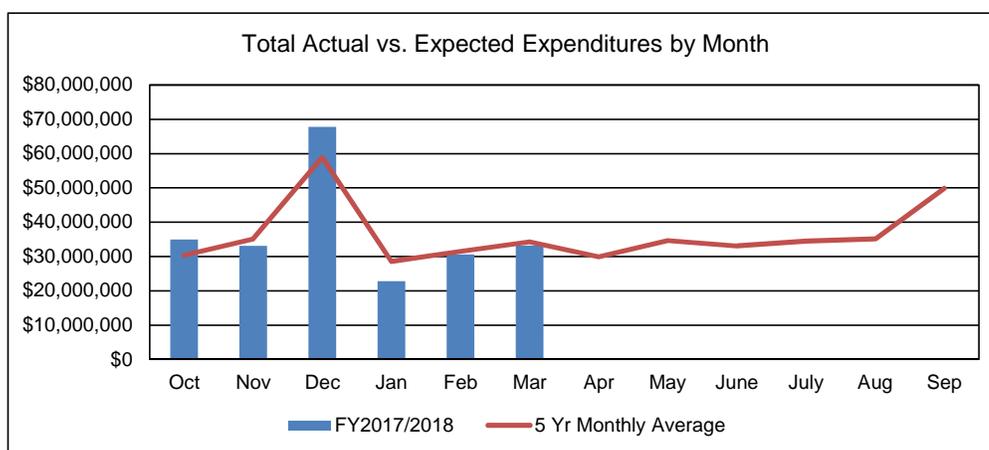
Transportation Department (TRN)

Year-to-date TRN has spent 46.5% of their \$16.9M budget (\$4.7M). This is above prior year's spending however this is due to one-time events. Over the balance of the year, we expect spending to return to norms. At present we see no cause for concern.

General Fund

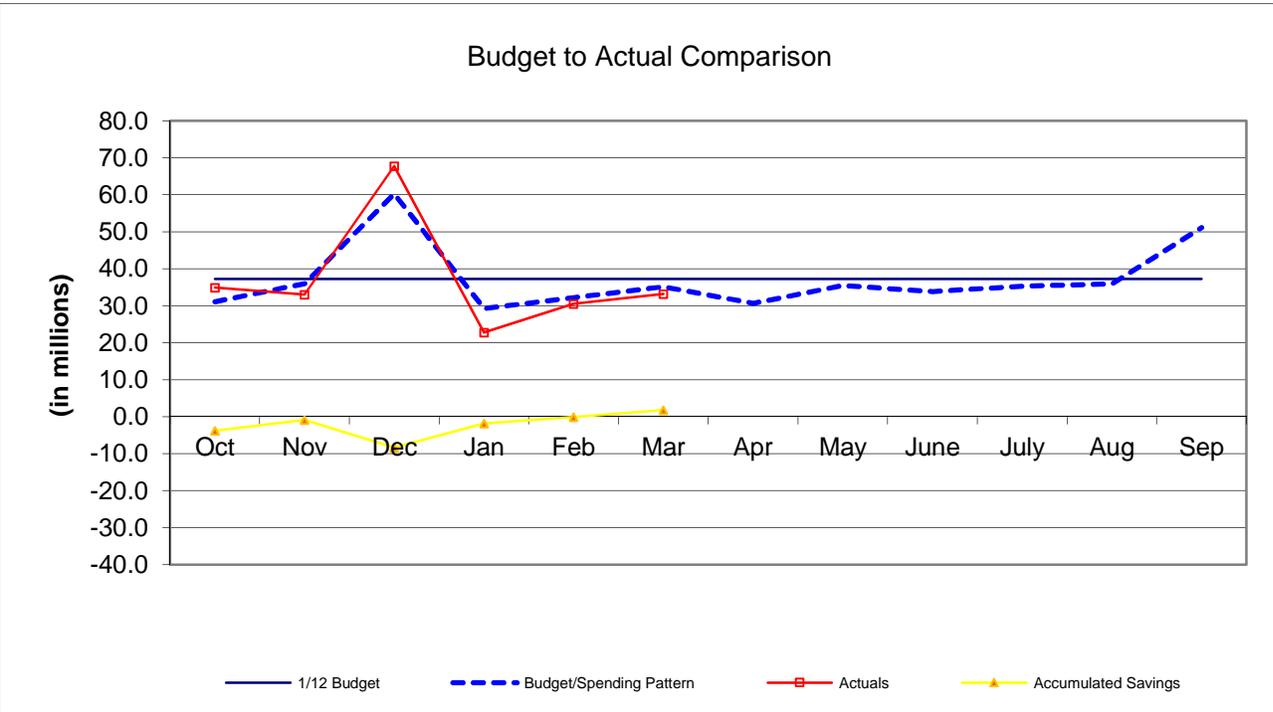
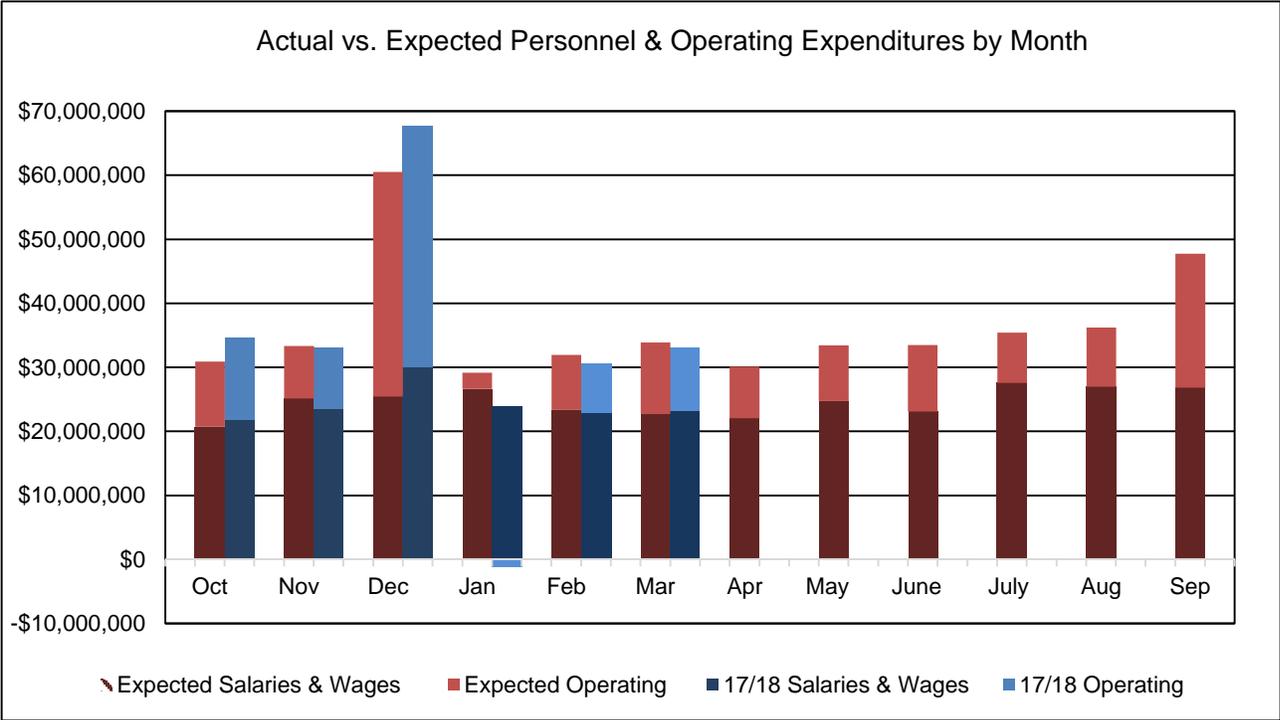
Budget Status as of March 31, 2018

Current Approved Budget			\$ 446,426,916
Expenses:			
Year to Date (Prior Months)	\$ 189,027,764	42.3%	
Current Month	<u>33,151,251</u>	7.4%	
Total Expenses to Date (Target = 50.0%)			222,179,015 49.8%
Unexpended Balance			<u>\$ 224,247,901</u> 50.2%



	Revised Budget	YTD Actual	Remaining Budget	Percent of Budget	FY16/17 % of Budget
Personnel Expenses	302,427,421	145,549,208	156,878,213	48.1%	48.1%
Supplies	4,992,824	2,479,209	2,513,615	49.7%	46.0%
Contractual Services	26,149,443	10,181,795	15,967,648	38.9%	39.9%
Community Sponsored Activities	6,546,318	3,652,642	2,893,676	55.8%	57.3%
Other Operating Expenses	4,636,633	2,226,686	2,409,947	48.0%	47.3%
Travel	623,017	165,740	457,278	26.6%	16.5%
Utilities	12,192,198	5,848,331	6,343,867	48.0%	43.8%
Fleet and Facility Charges	22,509,551	10,497,321	12,012,230	46.6%	53.3%
Debt Service	18,828,475	8,755,310	10,073,165	46.5%	41.2%
Tax Increment Contributions	21,149,670	21,046,856	102,814	99.5%	98.6%
Cost Allocation Plan Fee	315,309	157,655	157,655	50.0%	0.0%
Capital Outlay	1,417,065	281,187	1,135,878	19.8%	25.9%
Contingency	2,486,779	-	2,486,779	0.0%	0.0%
Transfer Out	22,144,213	11,337,076	10,807,137	51.2%	24.5%
Total Expenses	446,418,916	222,179,015	224,239,901	49.8%	47.3%

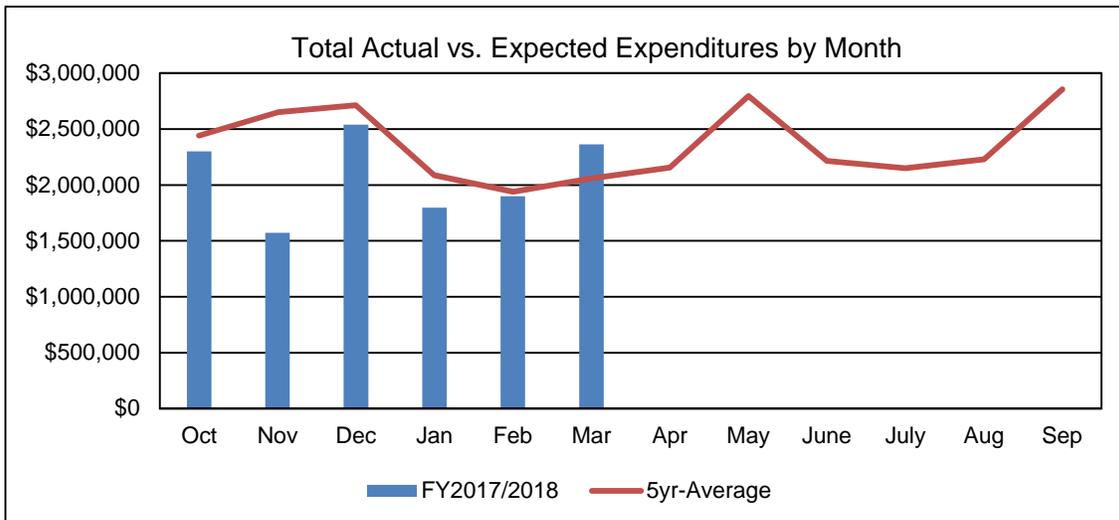
General Fund



Business and Financial Services

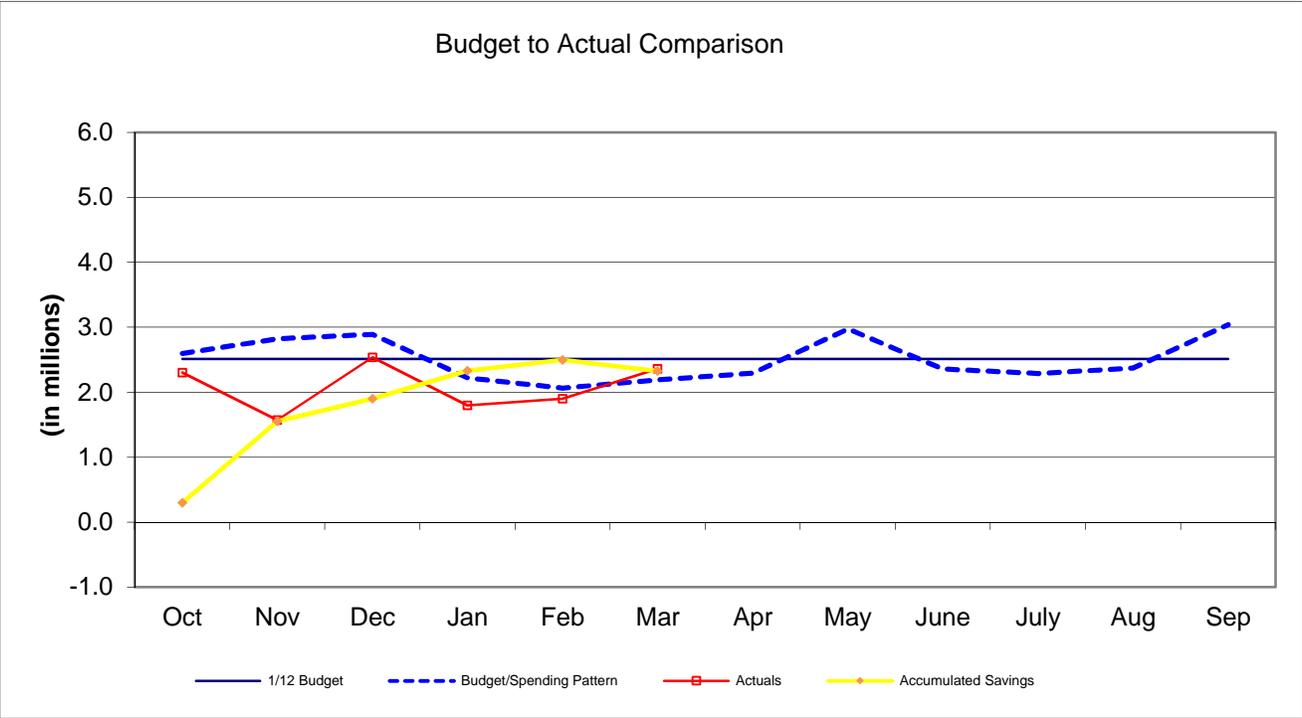
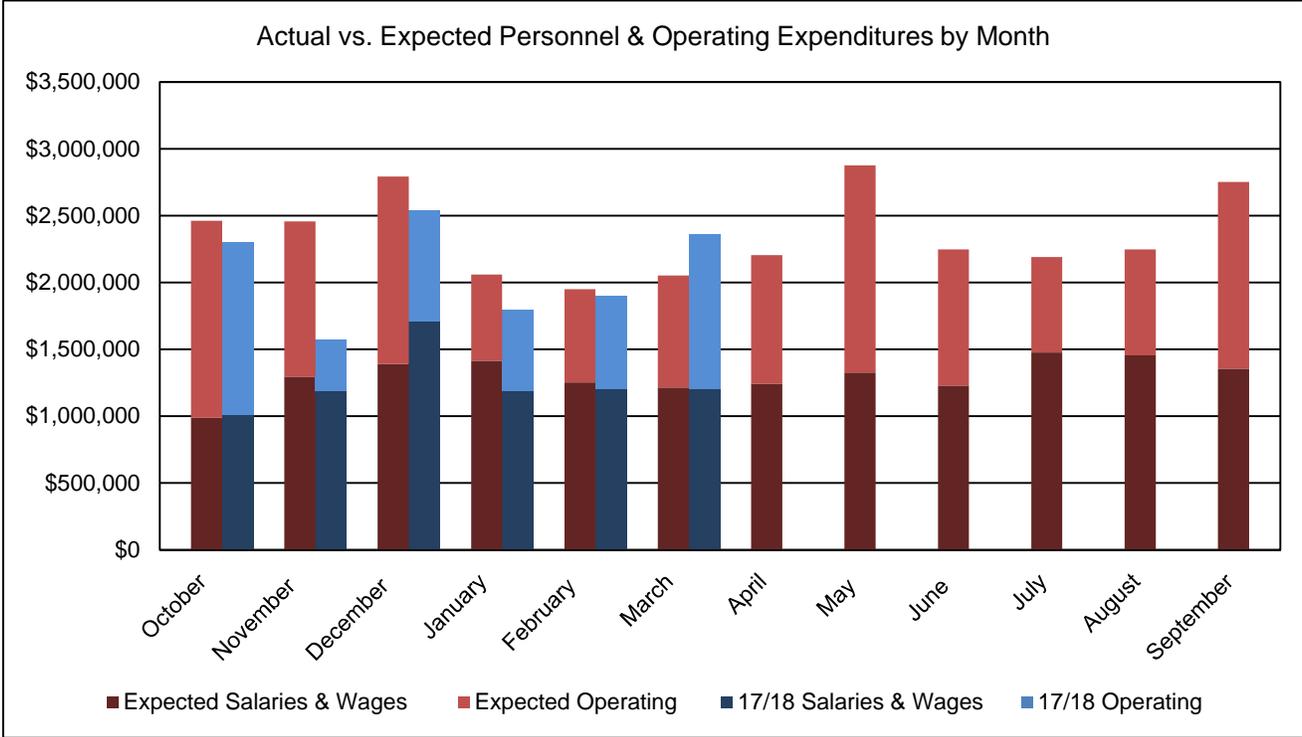
Budget Status as of March 31, 2018

Current Approved Budget	\$	30,134,535
Expenses:		
Year to Date (Prior Months)	\$	10,108,209 33.5%
Current Month		<u>2,362,634</u> 7.8%
 Total Expenses to Date (Target = 50.0%)		 12,470,843 41.4%
Unexpended Balance		 <u>\$ 17,663,692</u> 58.6%



Note: The spike in May on the 4-year average trend line is due to a one-time transfer of \$3.25M to the capital fund in May, 2014. The funds transferred were proceeds from the sale of property.

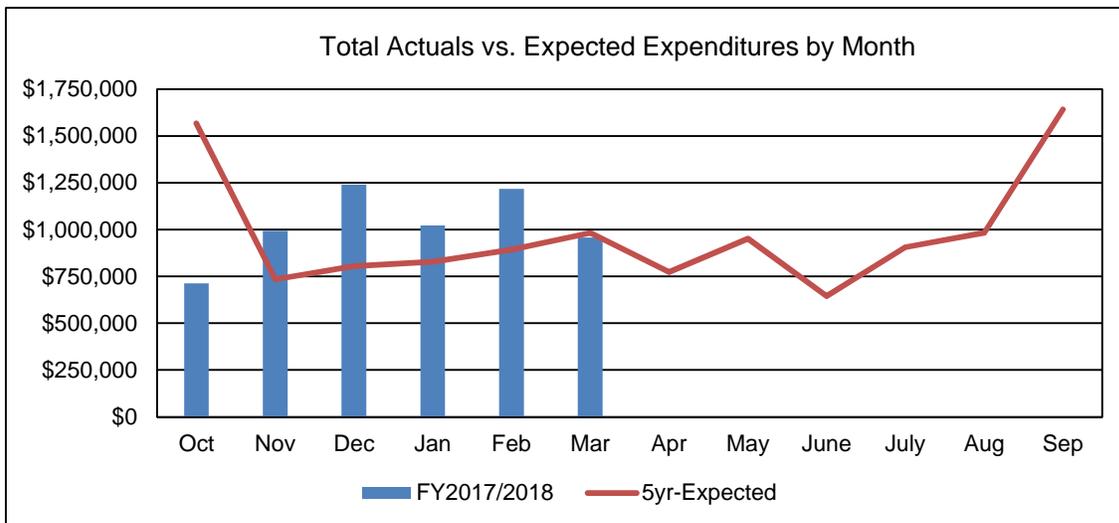
Business and Financial Services



Economic Development

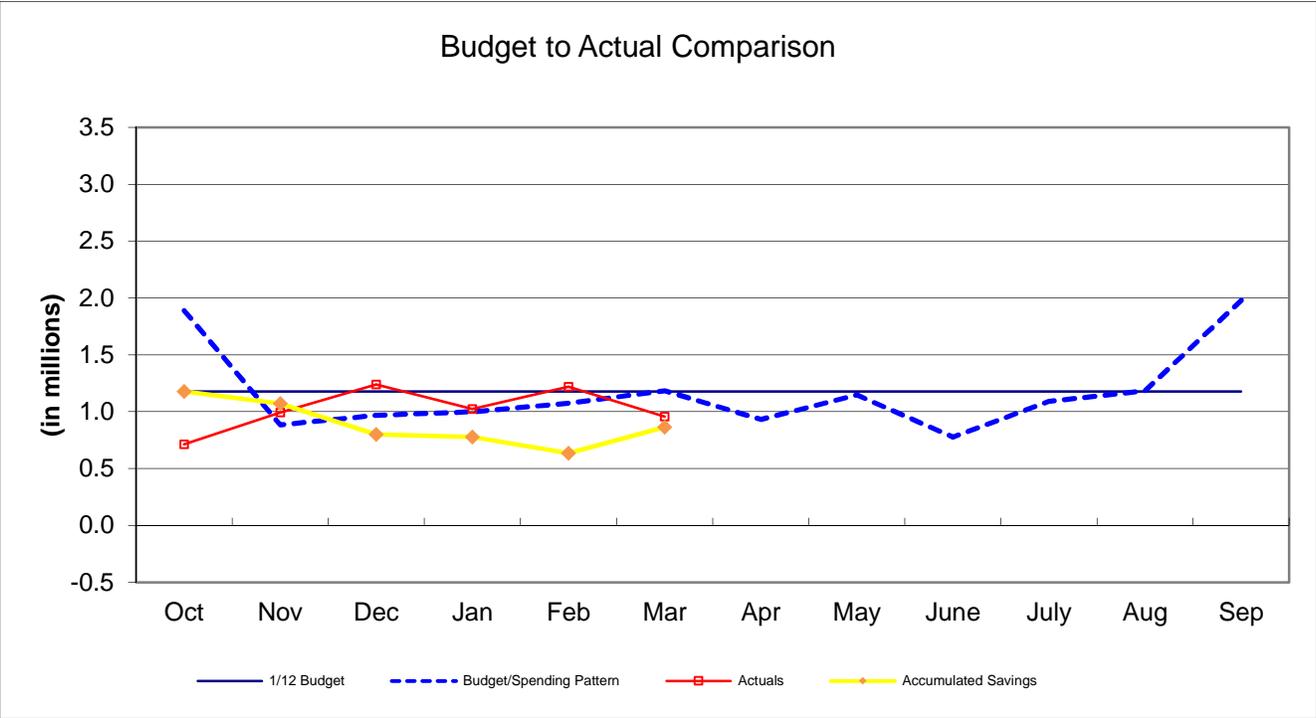
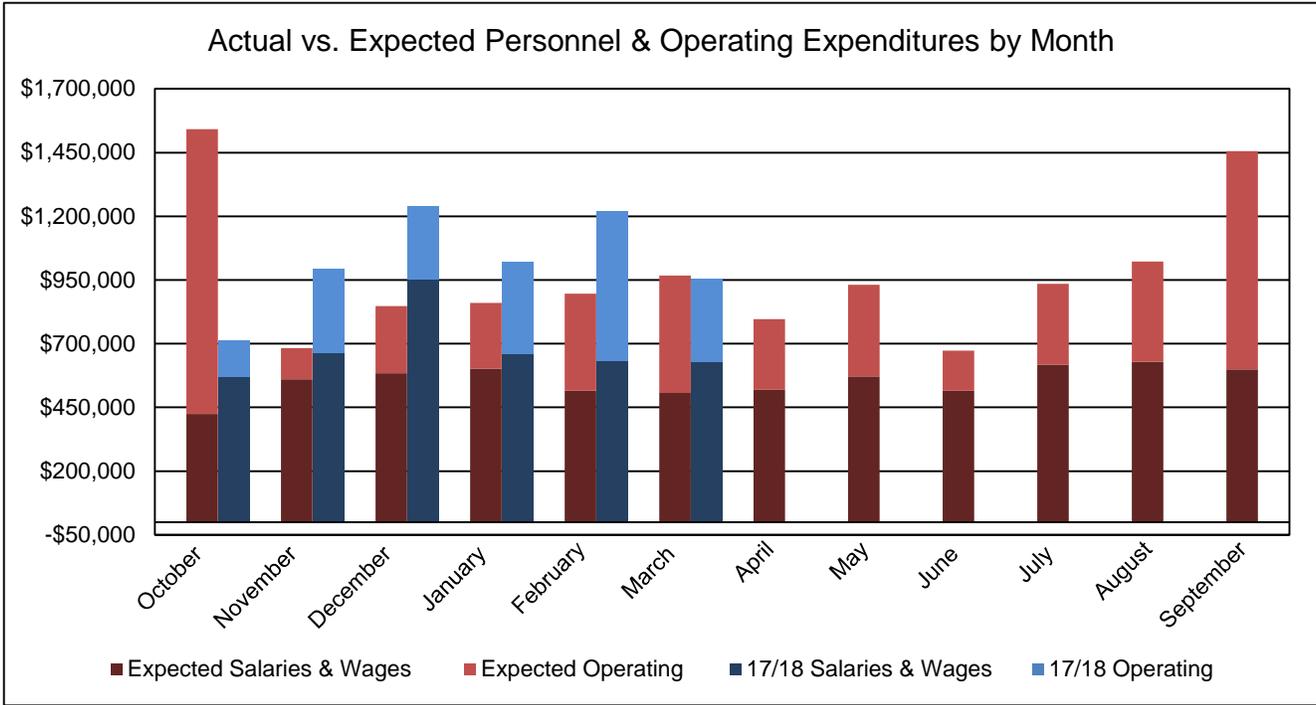
Budget Status as of March 31, 2018

Current Approved Budget			\$ 14,126,323	
Expenses:				
Year to Date (Prior Months)	\$	5,187,955	36.7%	
Current Month		<u>957,324</u>	6.8%	
Total Expenses to Date (Target = 50.0%)			6,145,278	43.5%
Unexpended Balance			<u>\$ 7,981,045</u>	56.5%



Note: The spike in red October Expected line and red bar on the next page is due to the FDOT Sun Rail debt service payments. Those payments are now made from the Transportation Department.

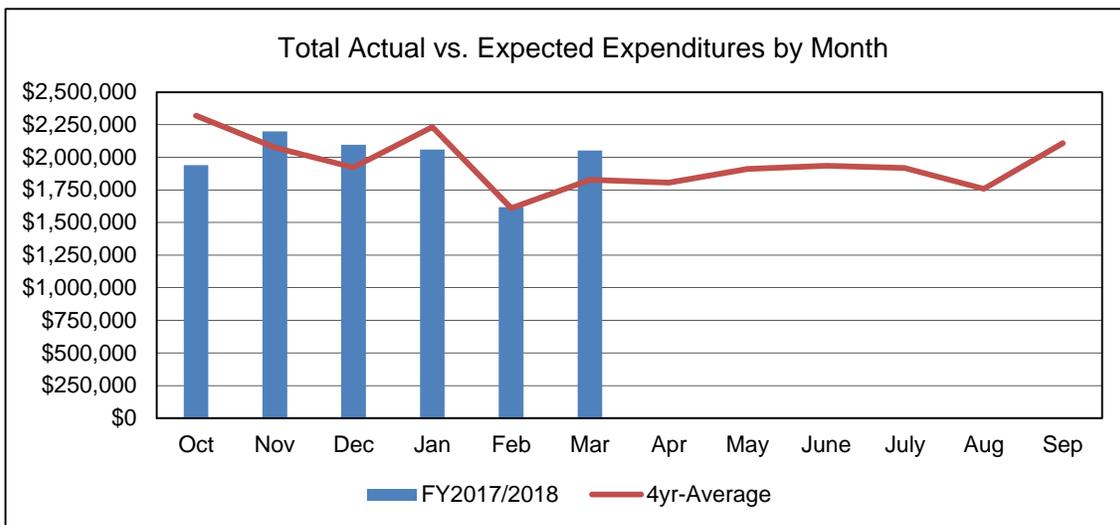
Economic Development



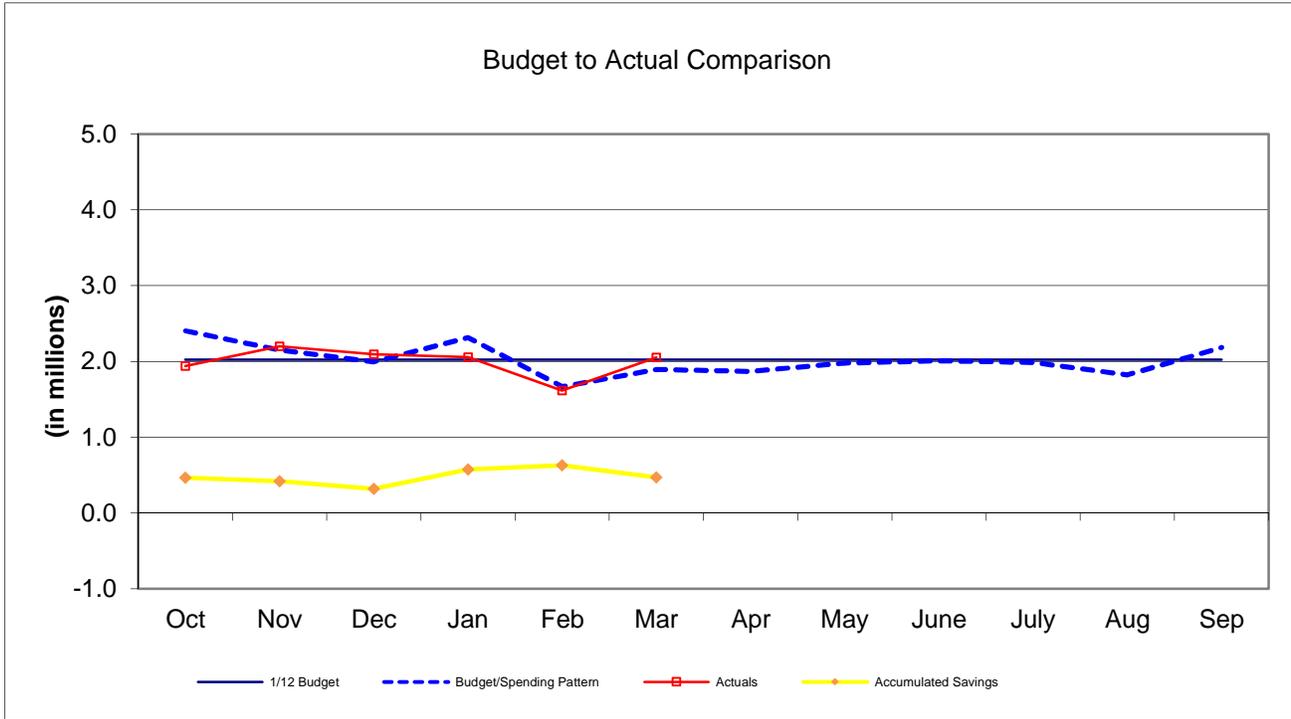
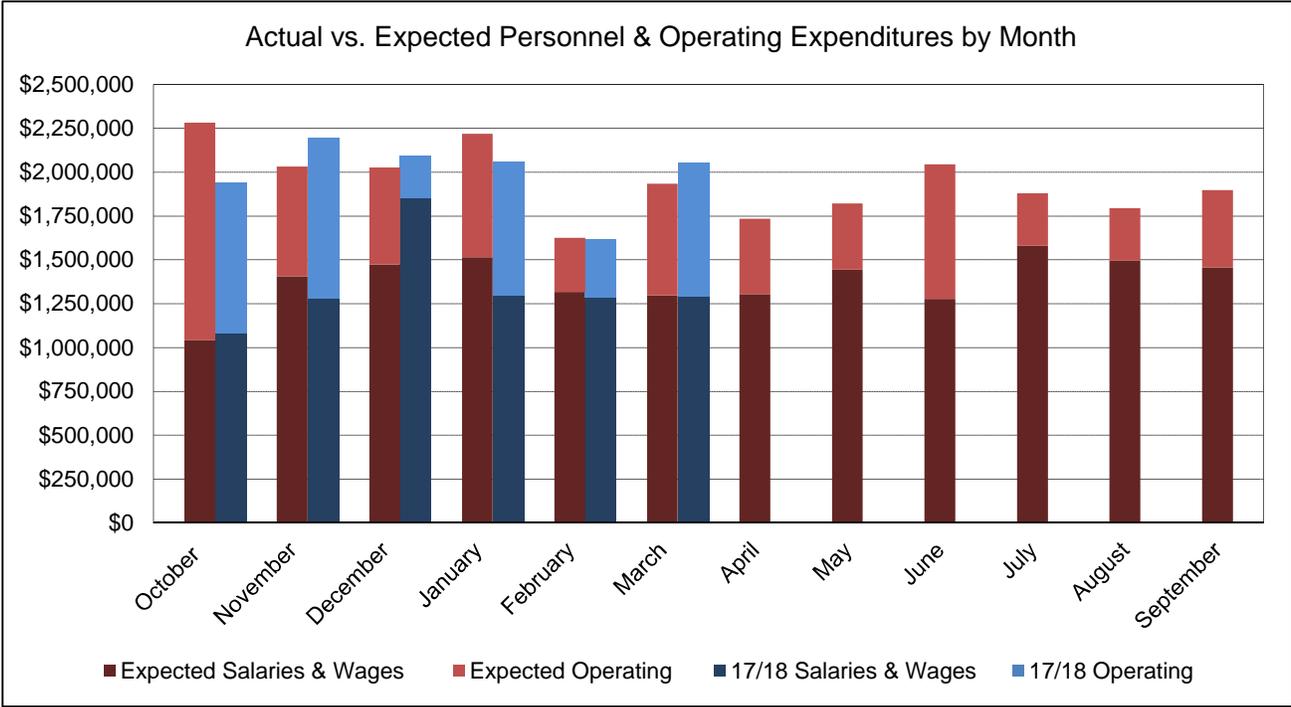
Executive Offices

Budget Status as of March 31, 2018

Current Approved Budget	\$	24,293,196
Expenses:		
Year to Date (Prior Months)	\$	9,908,838 40.8%
Current Month		<u>2,052,365</u> 8.5%
 Total Expenses to Date (Target=50.0%)		 11,961,204 49.2%
 Unexpended Balance		 <u>\$ 12,331,992</u> 50.8%



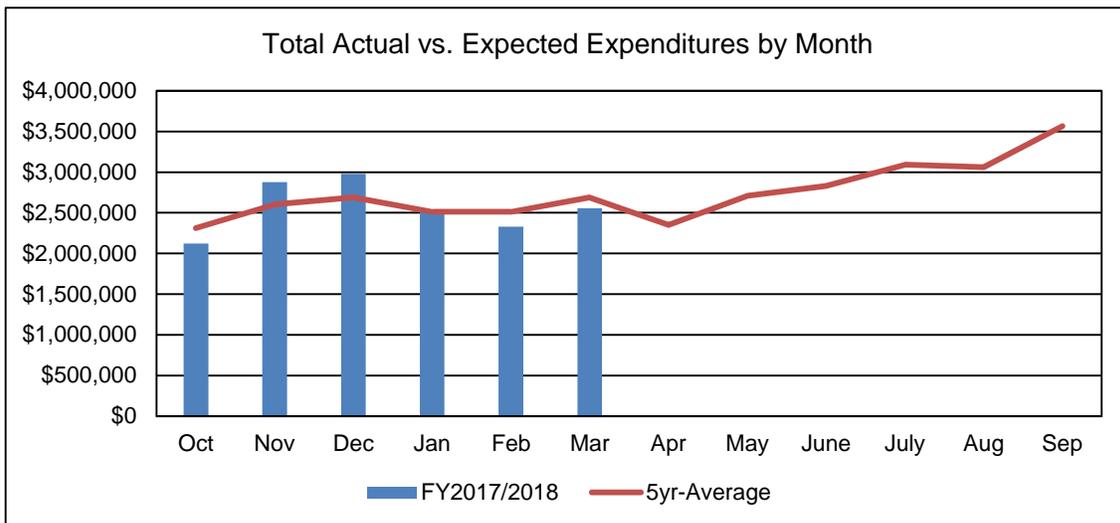
Executive Offices



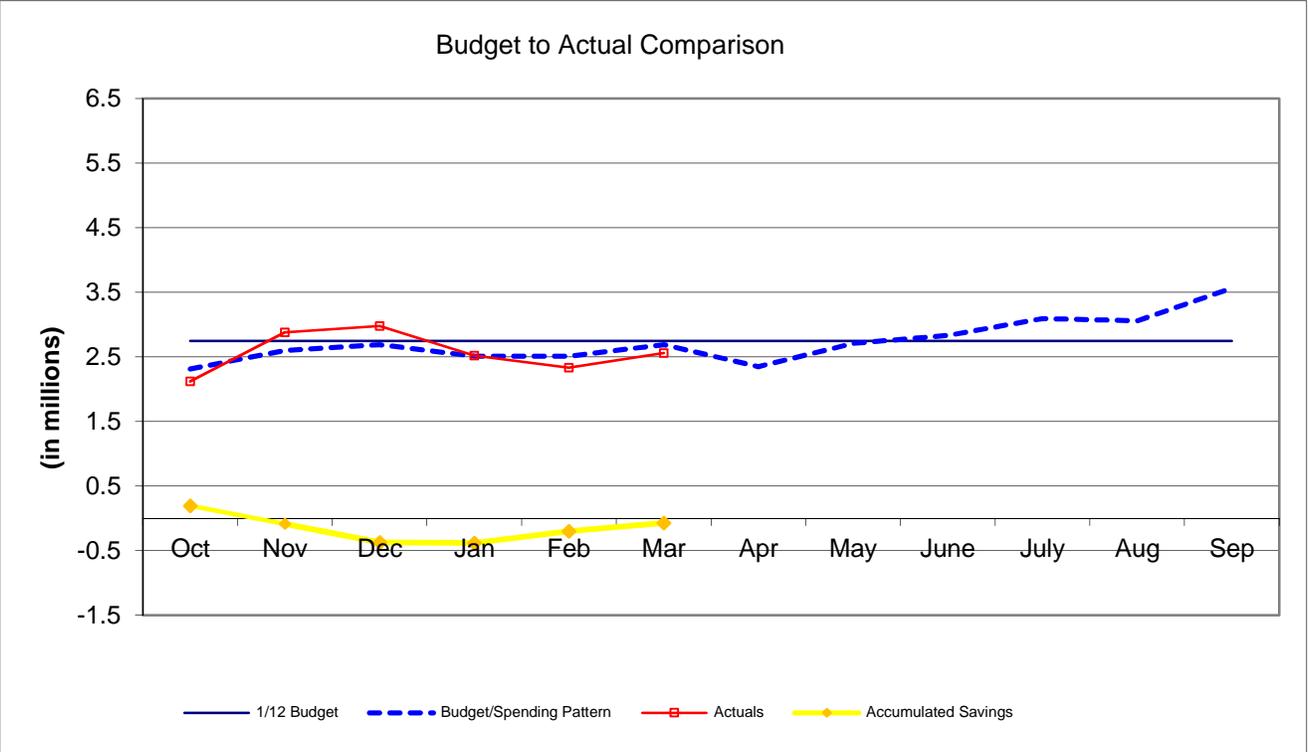
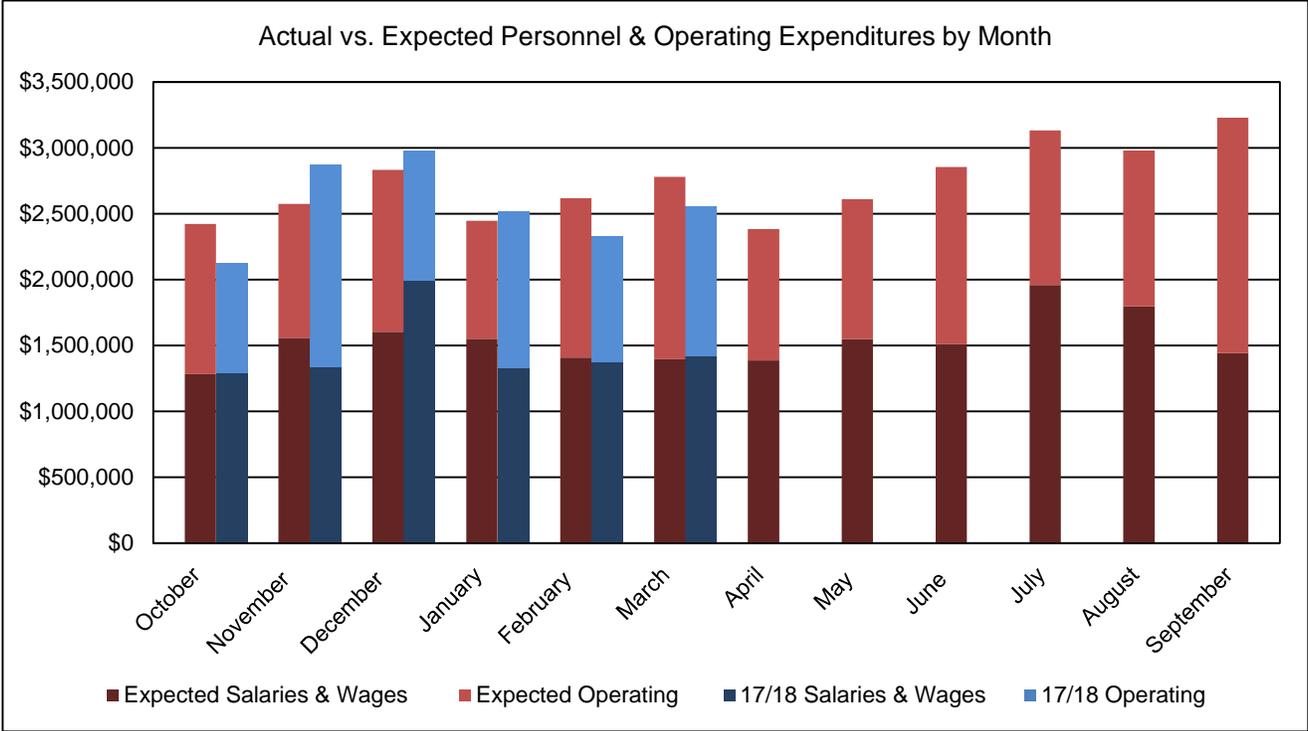
Families, Parks and Recreation Department

Budget Status as of March 31, 2018

Current Approved Budget		\$ 32,921,230
Expenses:		
Year to Date (Prior Months)	\$ 12,827,253	39.0%
Current Month	<u>2,555,785</u>	7.8%
Total Expenses to Date (Target = 50.0%)	15,383,038	46.7%
Unexpended Balance	<u>\$ 17,538,192</u>	53.3%



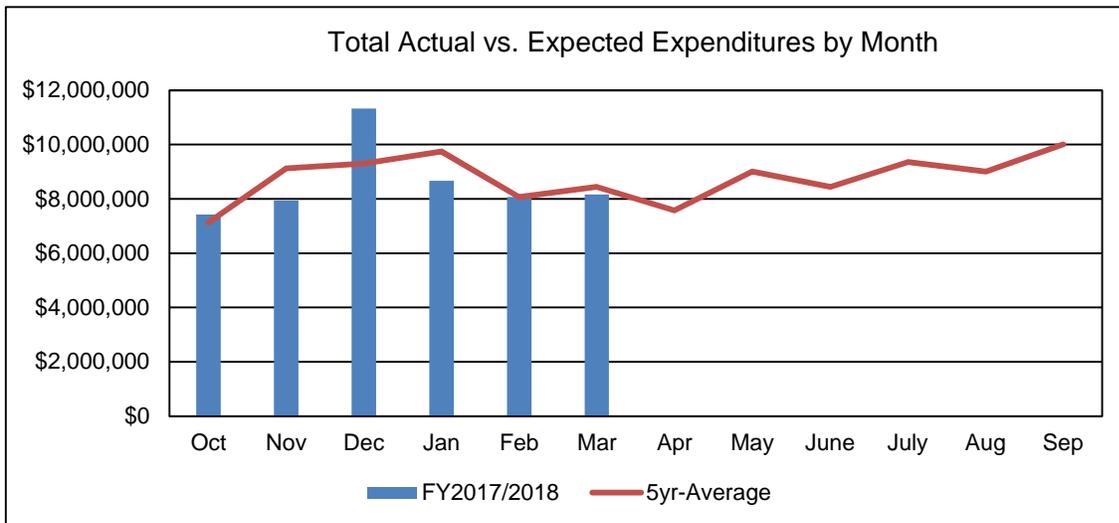
Families, Parks and Recreation Department



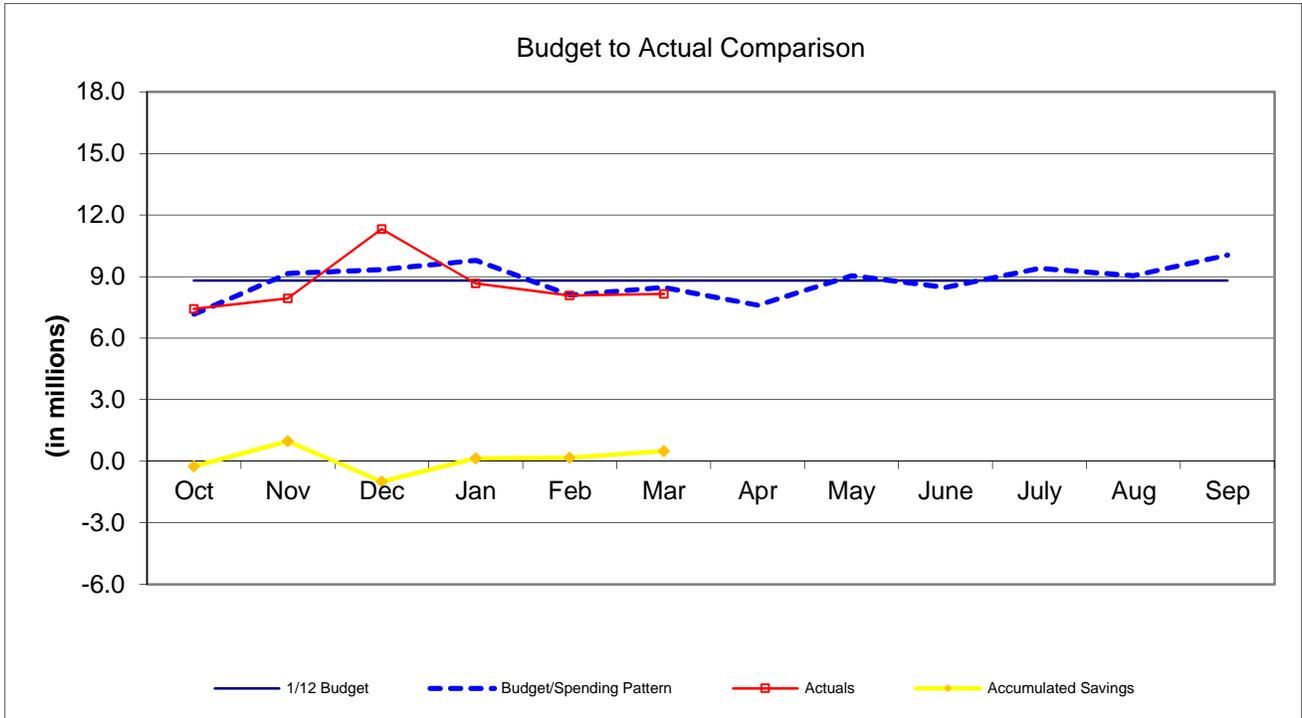
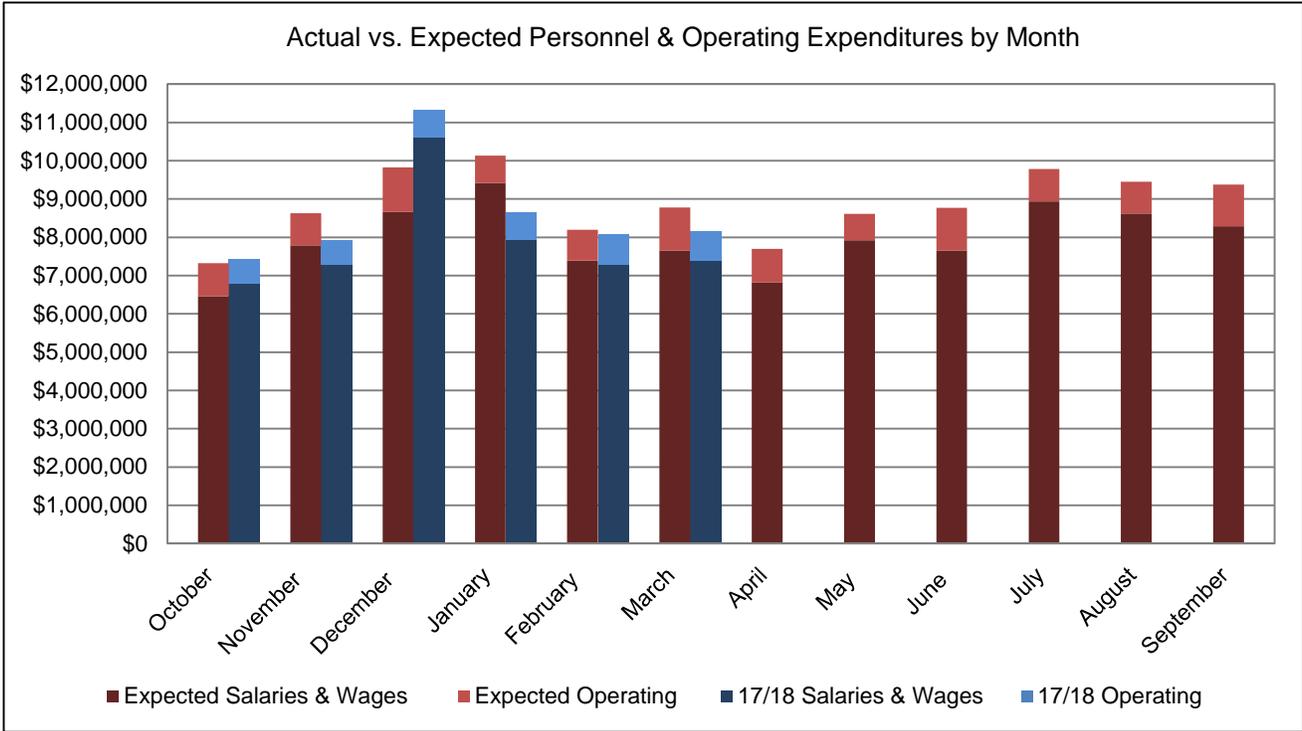
Fire Department

Budget Status as of March 31, 2018

Current Approved Budget		\$ 105,744,011
Expenses:		
Year to Date (Prior Months)	\$ 43,421,113	41.1%
Current Month	8,163,631	7.7%
Total Expenses to Date (Target = 50.0%)		51,584,744 48.8%
Unexpended Balance		\$ 54,159,267 51.2%



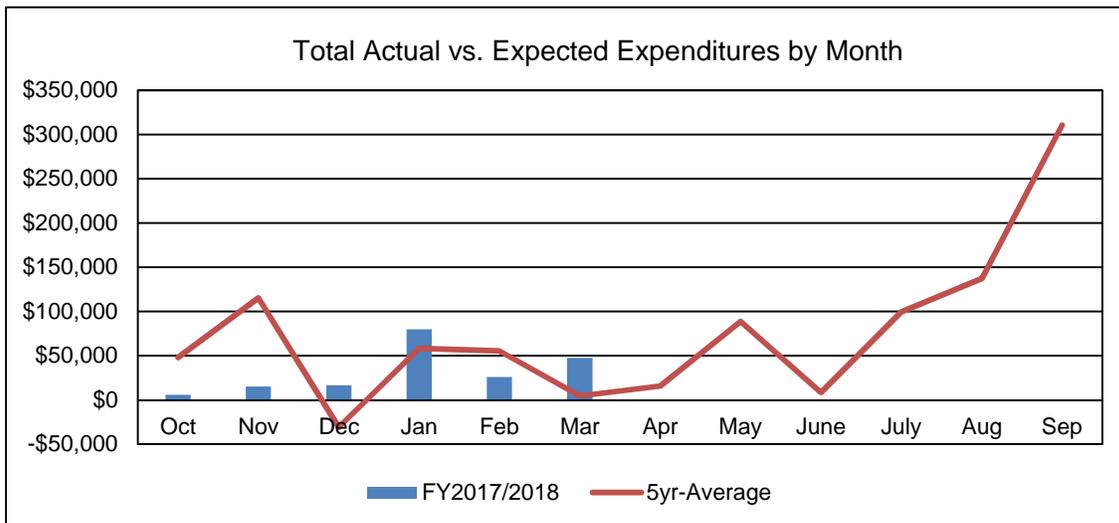
Fire Department



Housing & Community Development

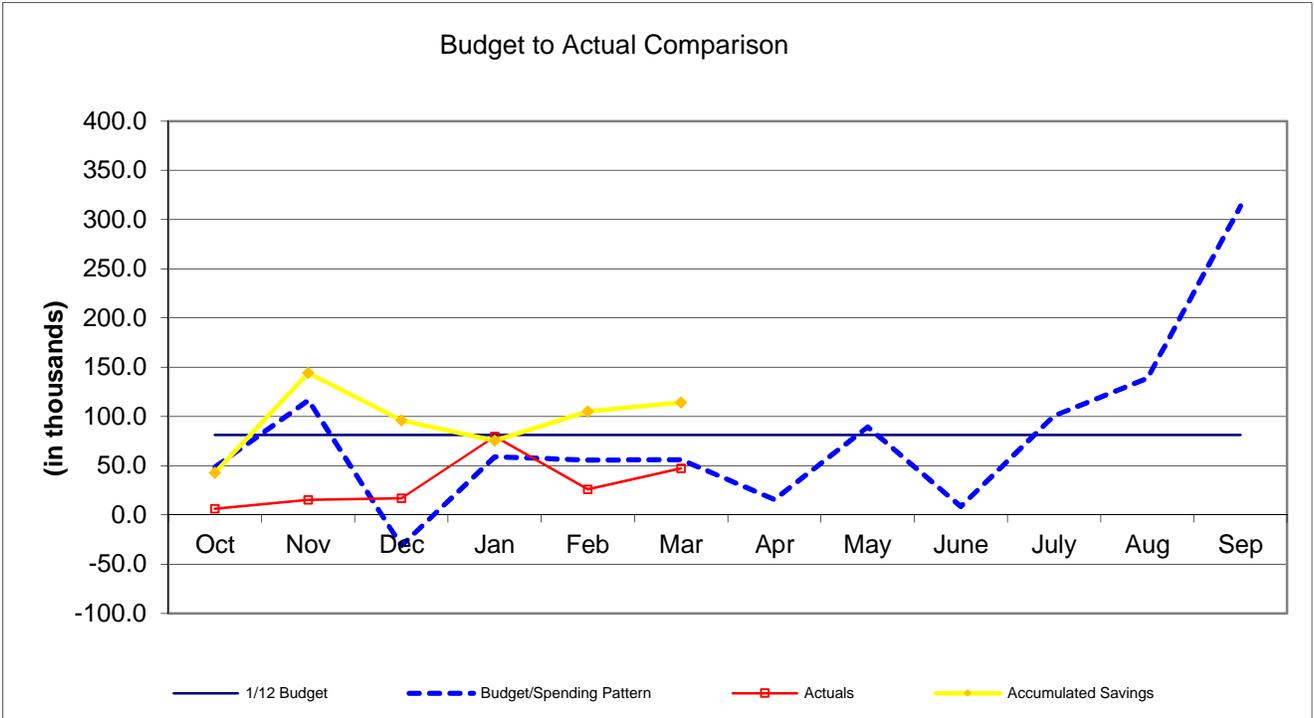
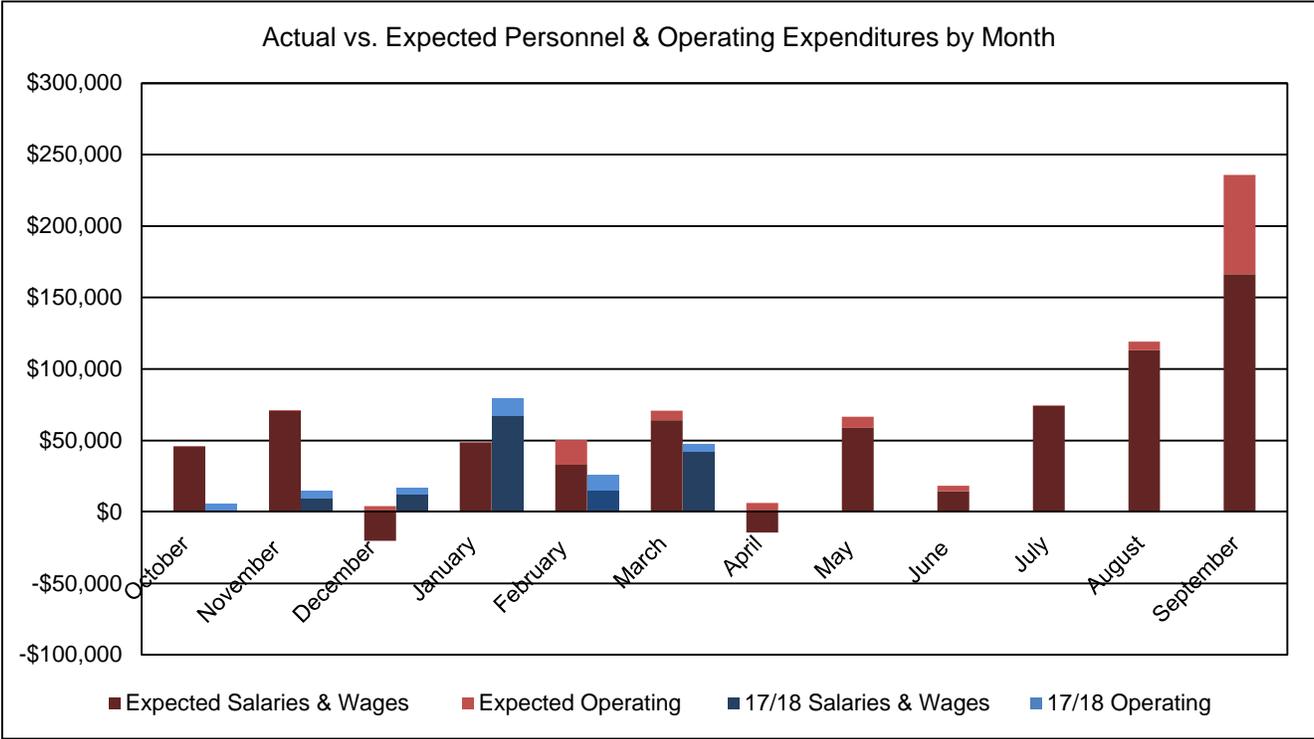
Budget Status as of March 31, 2018

Current Approved Budget	\$	973,312
Expenses:		
Year to Date (Prior Months)	\$	144,126 14.8%
Current Month		<u>47,258</u> 4.9%
Total Expenses to Date (Target = 50.0%)		191,384 19.7%
Unexpended Balance		<u>\$ 781,928</u> 80.3%



Note: The red Expected line assumes charges in the current year will occur when they did in prior years. While this is true for the other City Departments, it is not the case for Housing as the Department has changed their approach to allocating costs to the General Fund. The new approach allows General Fund expenses at any given time to better reflect actual usage.

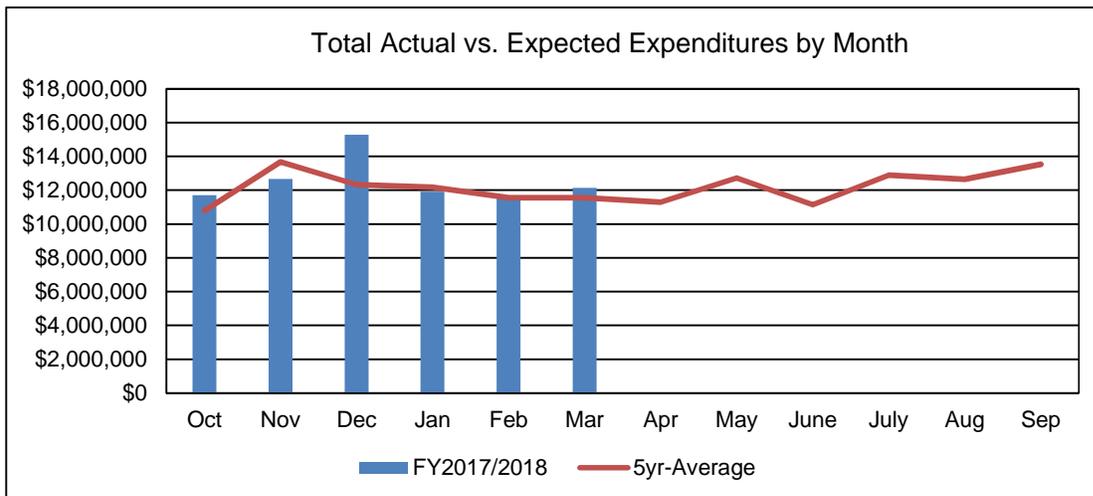
Housing & Community Development



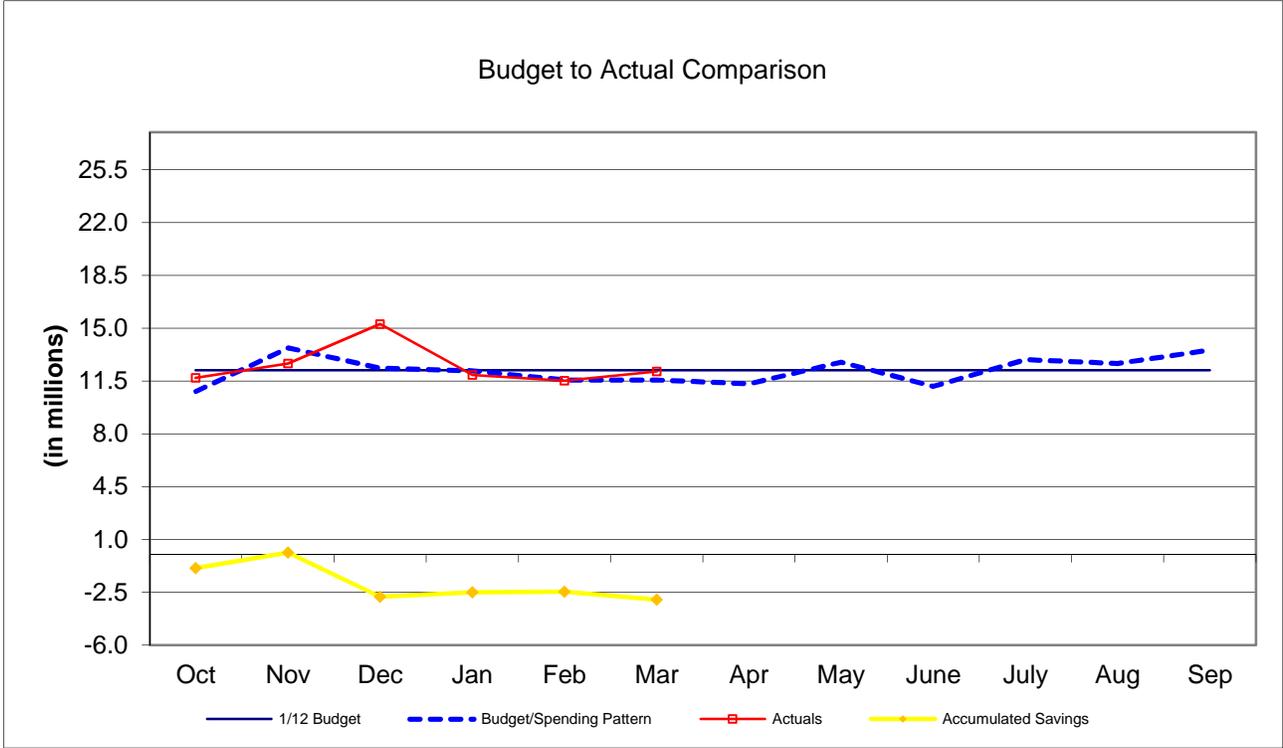
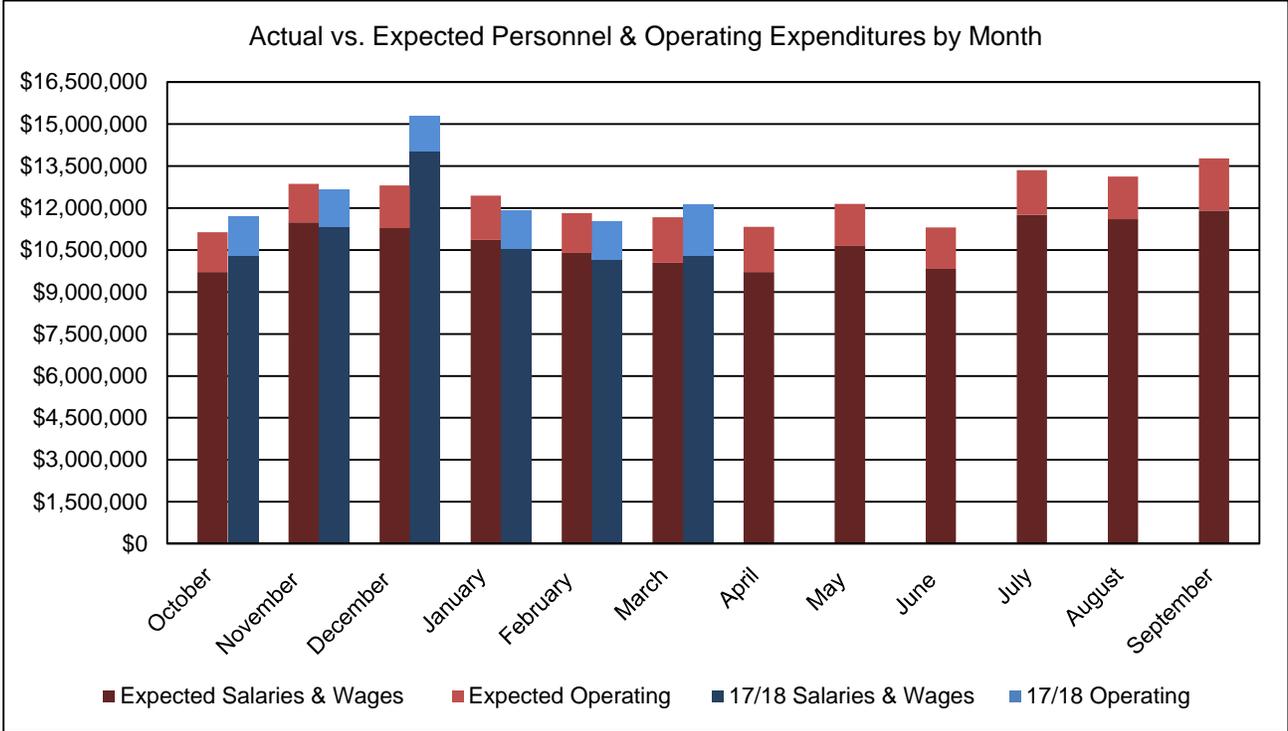
Police Department

Budget Status as of March 31, 2018

Current Approved Budget	\$	146,676,695
Expenses:		
Year to Date (Prior Months)	\$	63,118,857 43.0%
Current Month		<u>12,136,865</u> 8.3%
 Total Expenses to Date (Target = 50.0%)		 75,255,722 51.3%
 Unexpended Balance	 \$	 <u>71,420,973</u> 48.7%



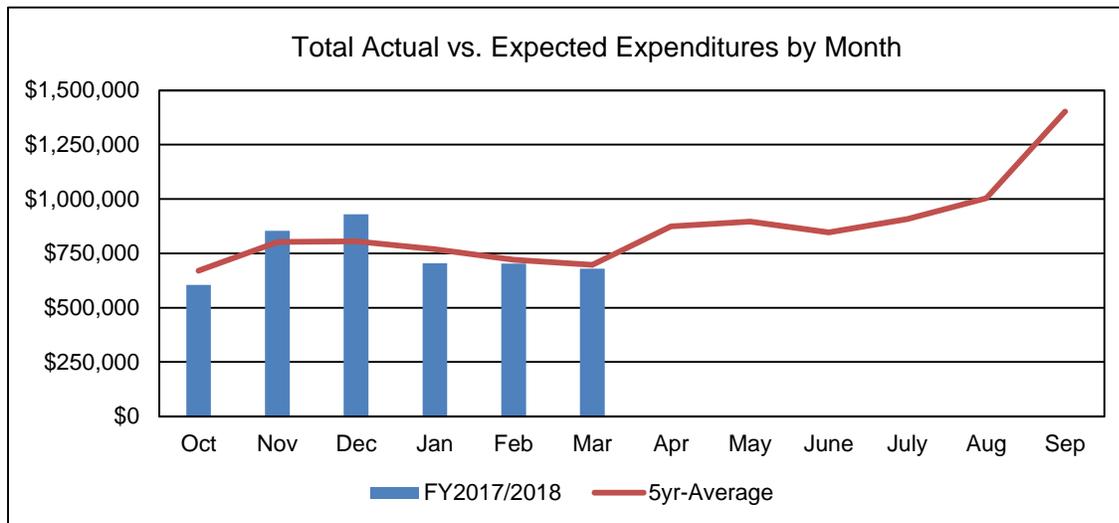
Police Department



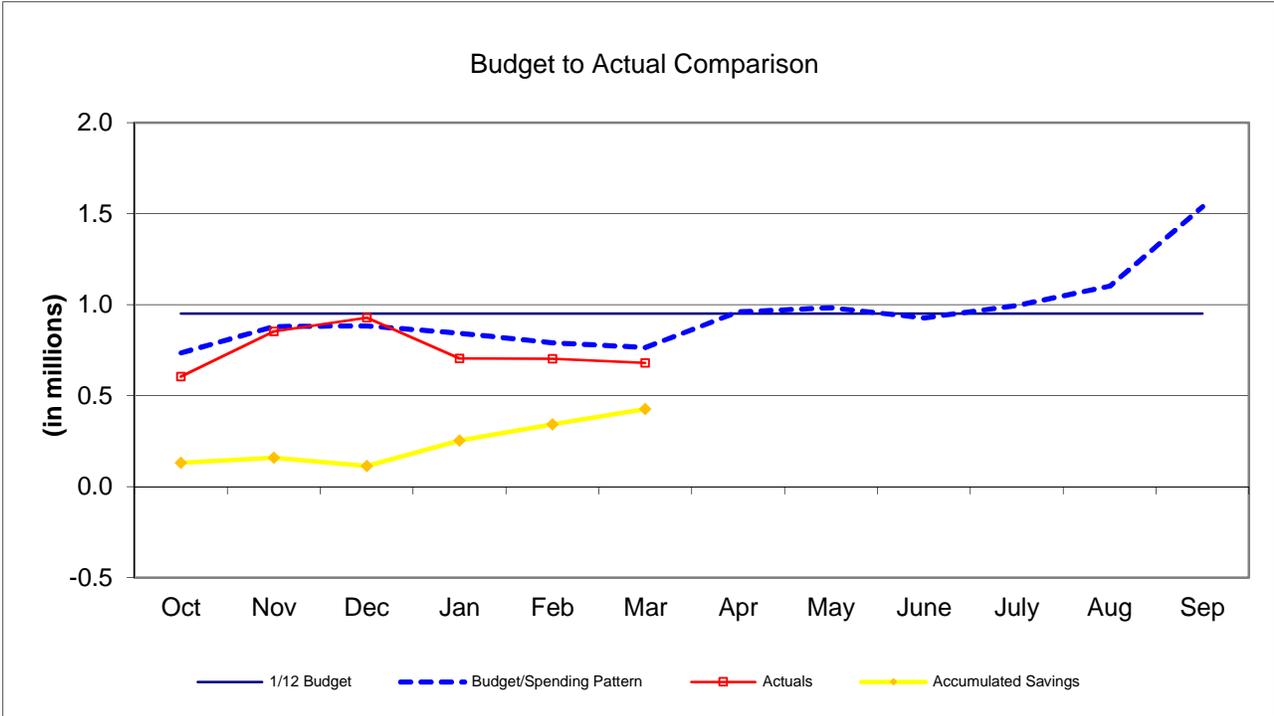
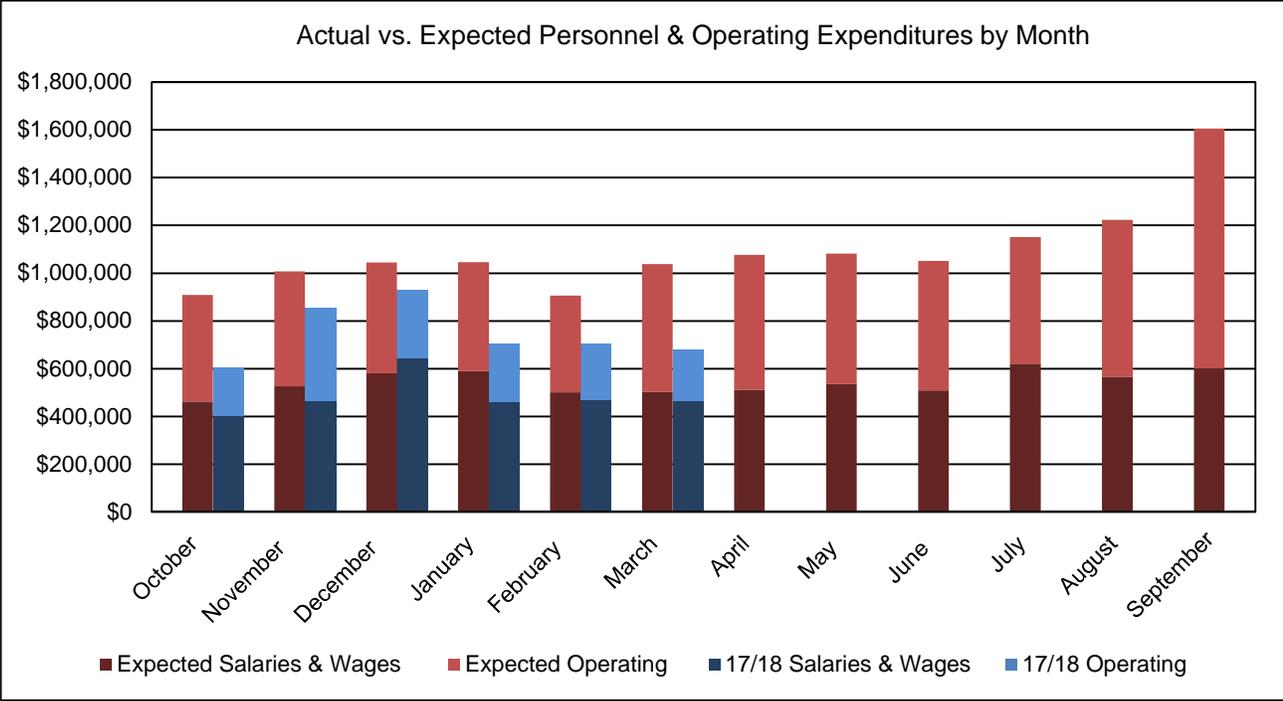
Public Works Department

Budget Status as of March 31, 2018

Current Approved Budget			\$ 11,415,099	
Expenses:				
Year to Date (Prior Months)	\$	3,795,230	33.2%	
Current Month		<u>679,607</u>	6.0%	
Total Expenses to Date (Target = 50.0%)			4,474,837	39.2%
Unexpended Balance			<u>\$ 6,940,262</u>	60.8%



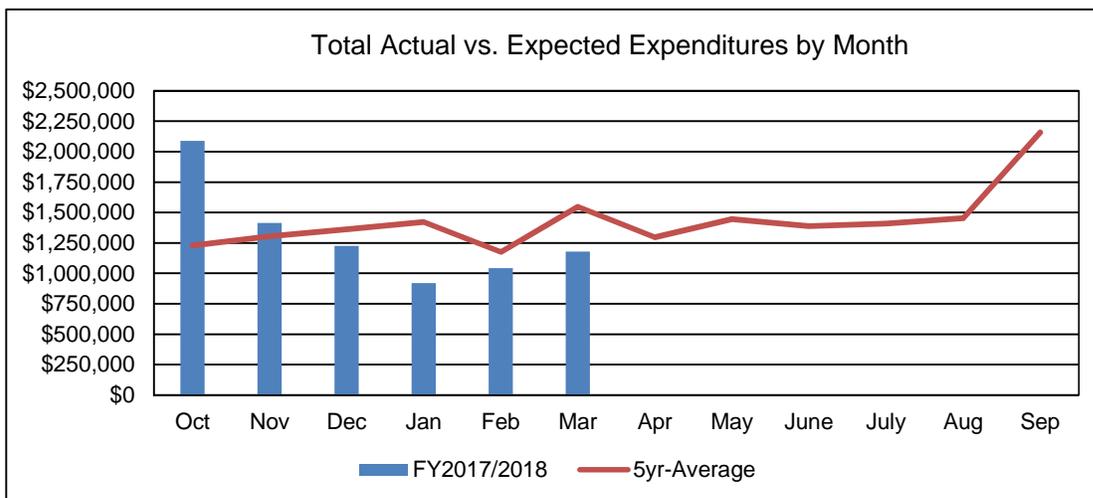
Public Works Department



Transportation Department

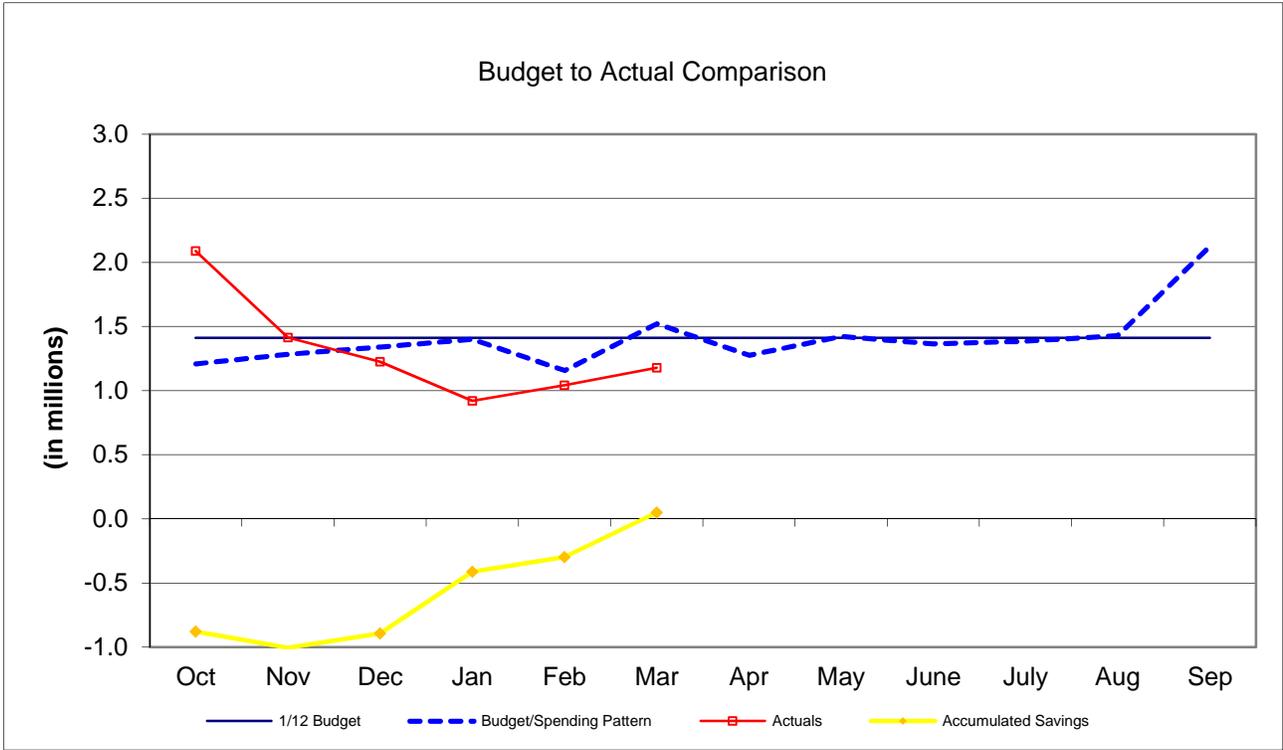
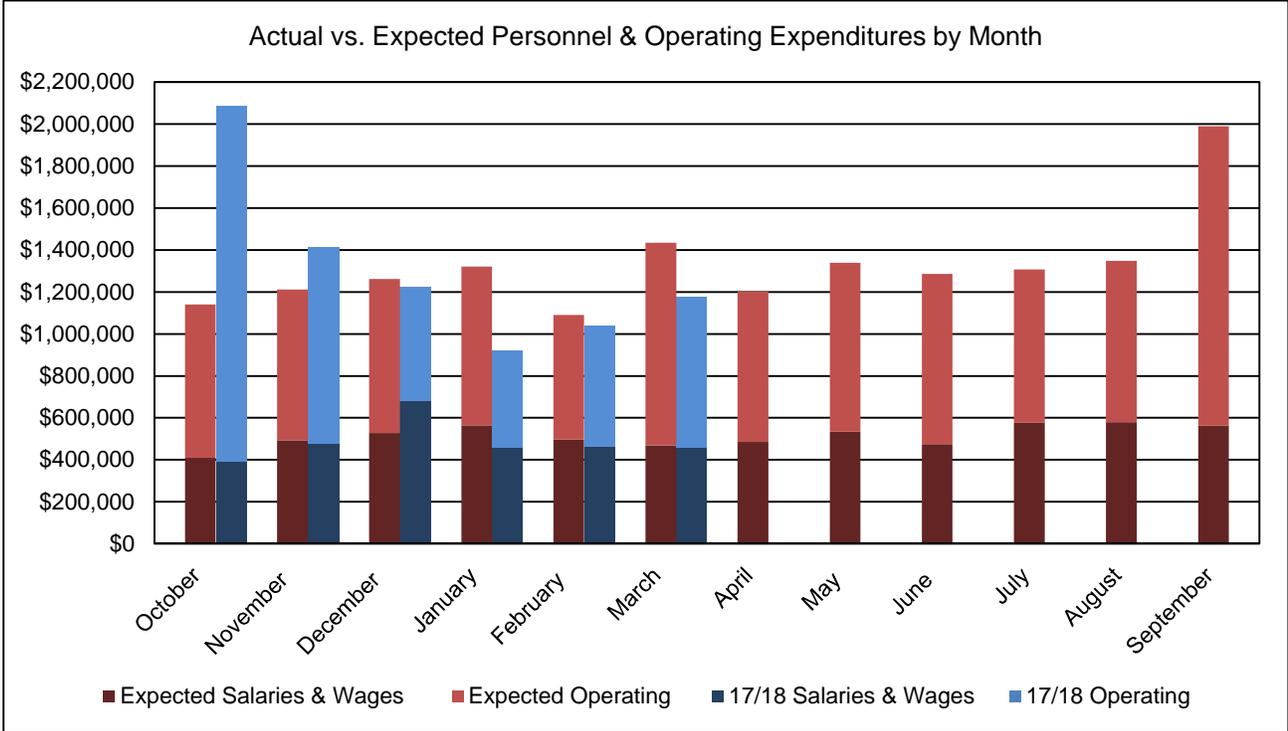
Budget Status as of March 31, 2018

Current Approved Budget	\$	16,929,876
Expenses:		
Year to Date (Prior Months)	\$	6,691,910 39.5%
Current Month		<u>1,178,095</u> 7.0%
Total Expenses to Date (Target = 50.0%)		7,870,005 46.5%
Unexpended Balance	\$	<u>9,059,871</u> 53.5%



Note: The spike in October Actual line is due to the FDOT Sun Rail debt service payments. In prior years those payments were made from the Economic Development Department.

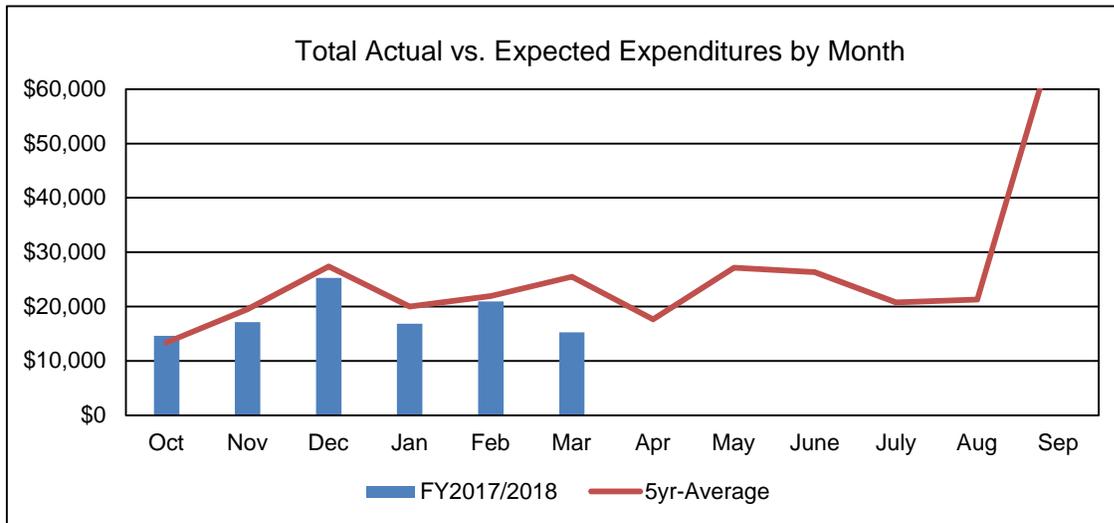
Transportation Department



Commissioner - District 1

Budget Status as of March 31, 2018

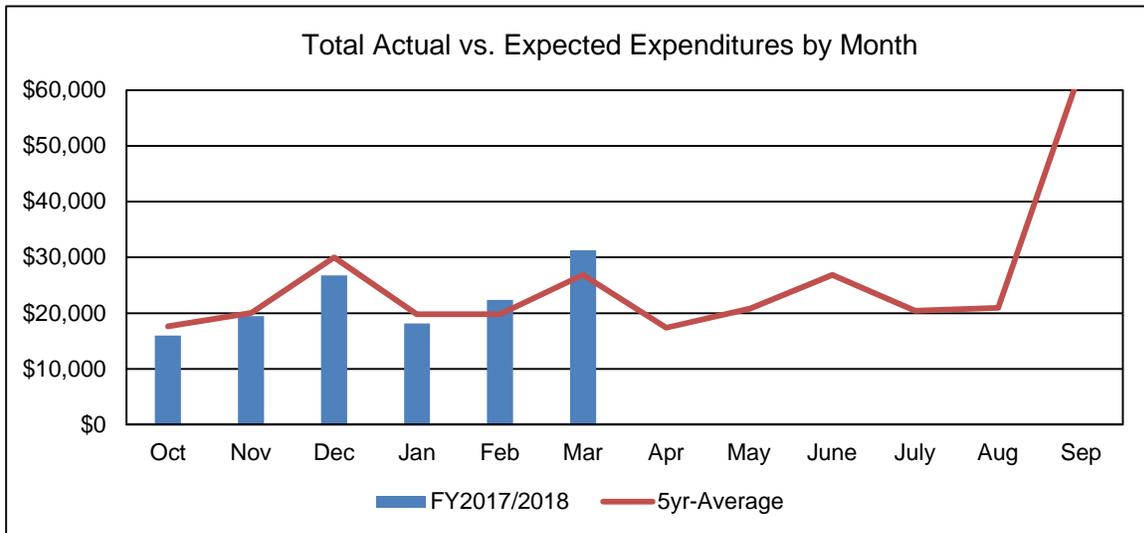
Current Approved Budget		\$	312,729	
Expenses:				
Year to Date (Prior Months)	\$	94,740	30.3%	
Current Month		<u>15,258</u>	4.9%	
Total Expenses to Date (Target = 50.00%)			109,998	35.2%
Unexpended Balance			<u>\$ 202,731</u>	64.8%



Commissioner - District 2

Budget Status as of March 31, 2018

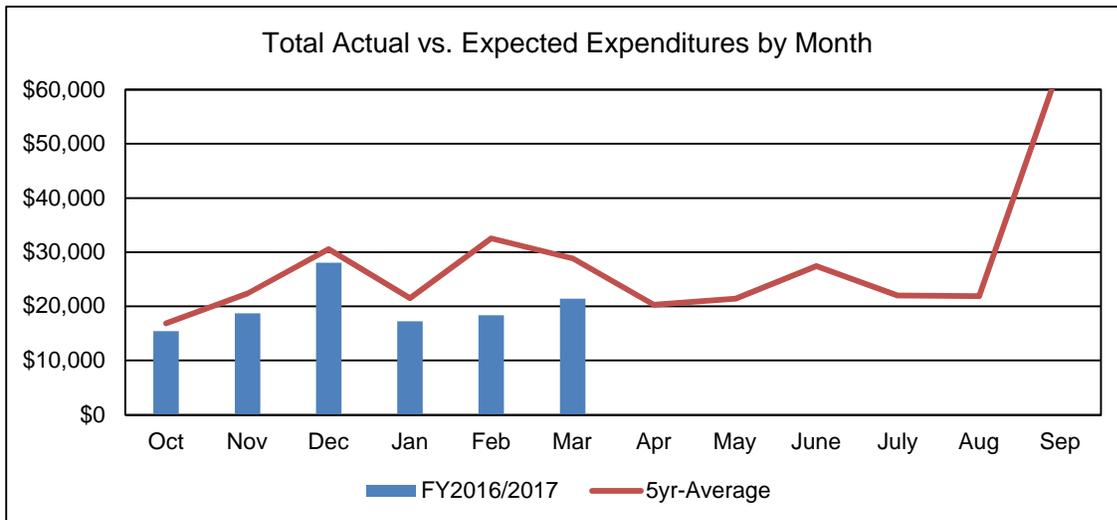
Current Approved Budget		\$	304,823	
Expenses:				
Year to Date (Prior Months)	\$	102,729	33.7%	
Current Month		<u>31,270</u>	10.3%	
Total Expenses to Date (Target = 50.00%)			133,999	44.0%
Unexpended Balance			<u>\$ 170,824</u>	56.0%



Commissioner - District 3

Budget Status as of March 31, 2018

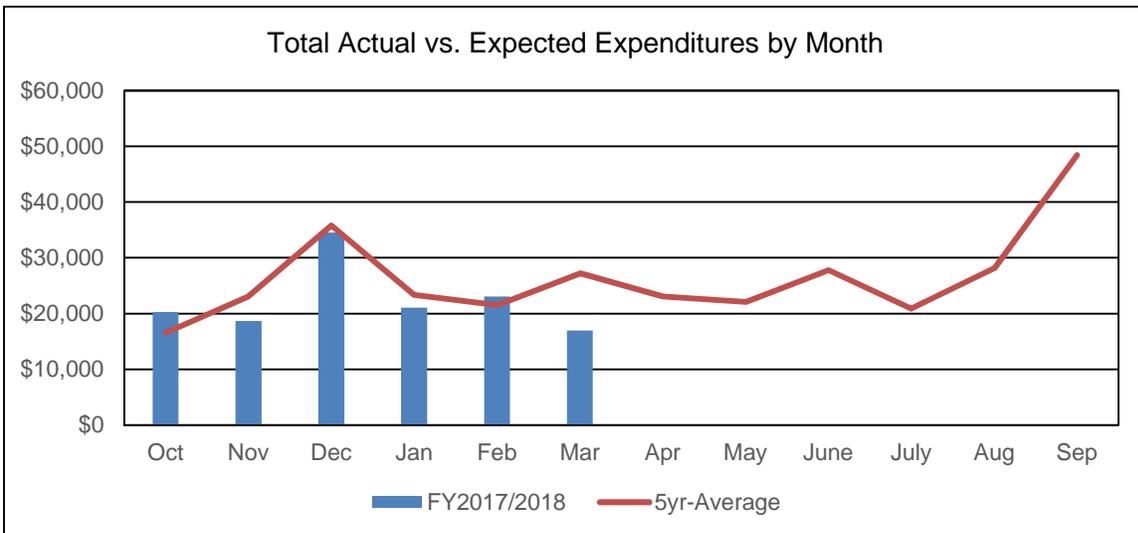
Current Approved Budget		\$	330,676	
Expenses:				
Year to Date (Prior Months)	\$	97,684	29.5%	
Current Month		<u>21,420</u>	6.5%	
Total Expenses to Date (Target = 50.00%)		119,104	36.0%	
Unexpended Balance		<u>\$ 211,572</u>	64.0%	



Commissioner - District 4

Budget Status as of March 31, 2018

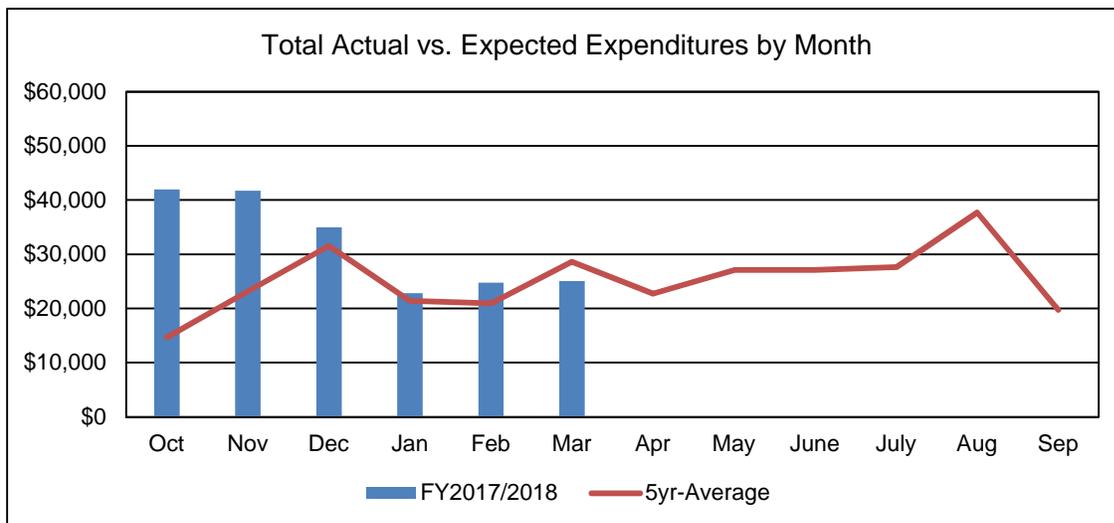
Current Approved Budget		\$	318,167	
Expenses:				
Year to Date (Prior Months)	\$	117,514	36.9%	
Current Month		<u>16,939</u>	5.3%	
Total Expenses to Date (Target = 50.00%)			134,454	42.3%
Unexpended Balance			<u>\$ 183,713</u>	57.7%



Commissioner - District 5

Budget Status as of March 31, 2018

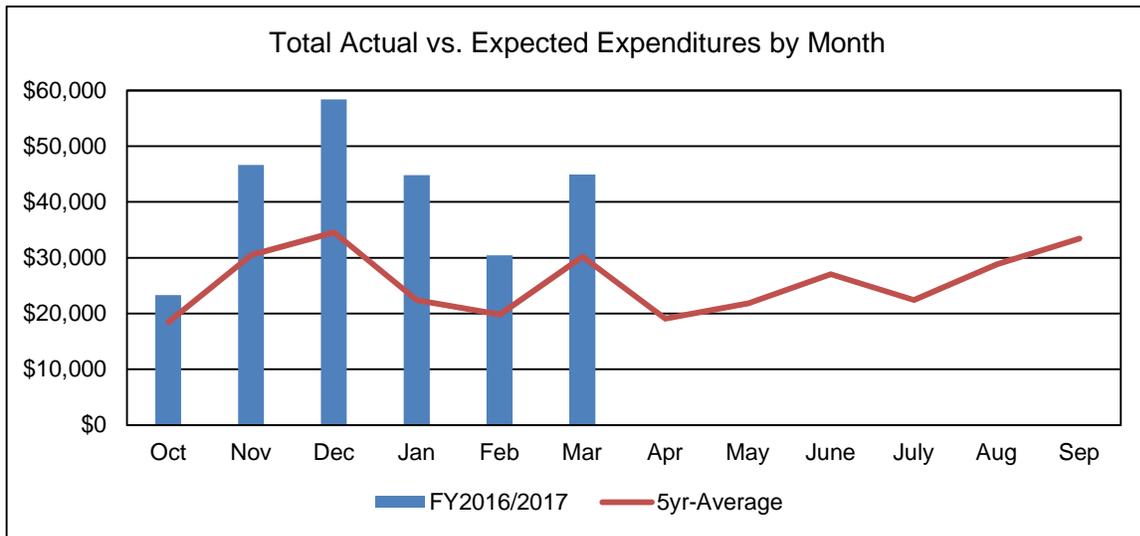
Current Approved Budget		\$	311,915	
Expenses:				
Year to Date (Prior Months)	\$	166,247	53.3%	
Current Month		<u>25,065</u>	8.0%	
Total Expenses to Date (Target = 50.00%)			191,312	61.3%
Unexpended Balance			<u>\$ 120,603</u>	38.7%



Commissioner - District 6

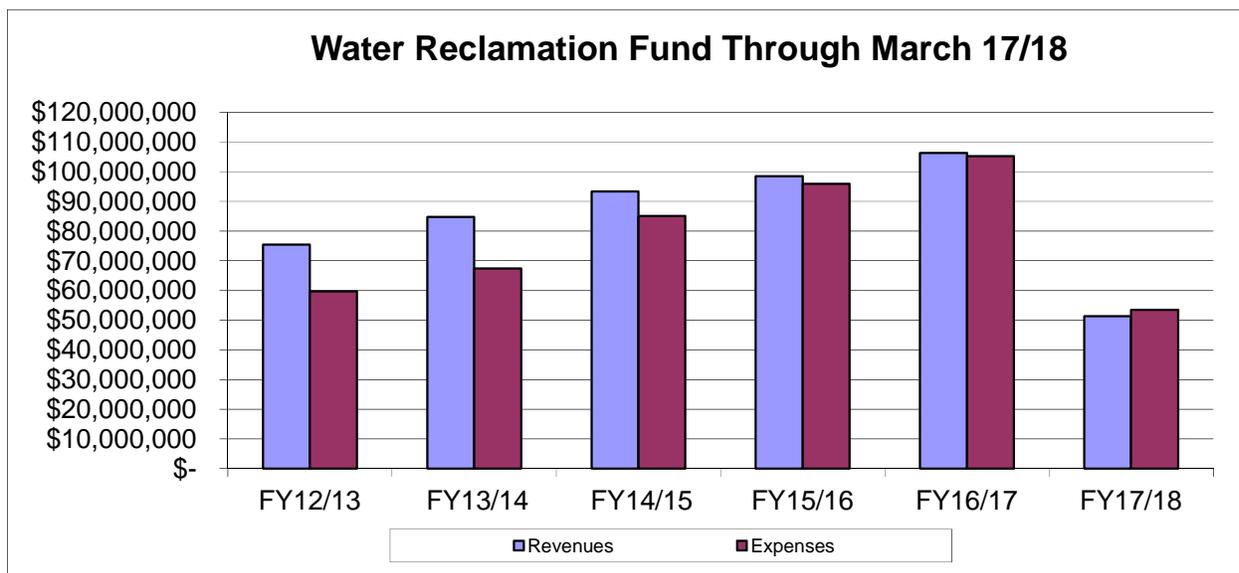
Budget Status as of March 31, 2018

Current Approved Budget		\$	314,980	
Expenses:				
Year to Date (Prior Months)	\$	203,624	64.6%	
Current Month		<u>44,918</u>	14.4%	
Total Expenses to Date (Target = 50.00%)		248,542	78.9%	
Unexpended Balance		<u>\$ 66,438</u>	21.1%	



Budget to Actual Comparison - Water Reclamation Fund (4100_F)
as of March 31, 2018

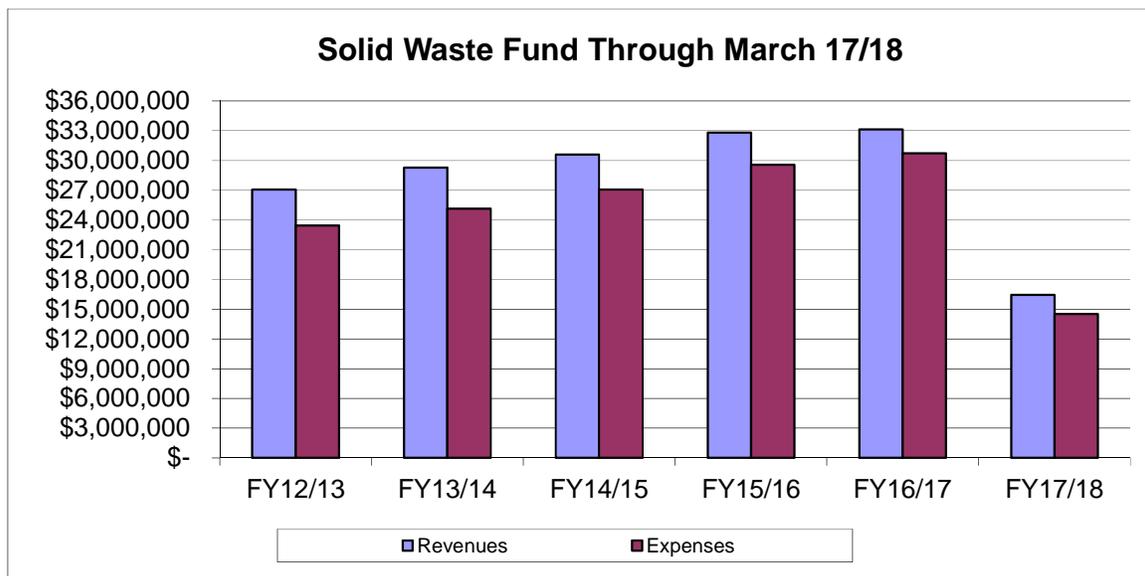
Description	FY17/18			FY16/17	
	Revised Budget	YTD Actual s/b =	% of Budget 50.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 98,555,000	\$ 49,616,652	50.3%	\$ 48,999,615	57.6%
Intergovernmental	0	19,737	n/a		#DIV/0!
Other Revenues	479,630	(163,152)	-34.0%	(337,977)	-59.7%
Transfers In	-	1,825,598	n/a	0	n/a
Total Revenues	\$ 99,034,630	\$ 51,298,835	51.8%	\$ 48,661,638	56.8%
Expenses					
Salaries and Benefits	\$ 21,380,277	\$ 9,291,843	43.5%	\$ 8,755,919	41.9%
Supplies	4,731,000	2,877,647	60.8%	2,318,828	51.2%
Contractual Services	12,810,300	5,660,347	44.2%	5,406,195	50.3%
Other Operating Expenses	317,648	213,688	67.3%	283,812	96.7%
Travel	80,435	10,524	13.1%	9,397	9.2%
Utilities	6,620,448	3,127,941	47.2%	3,059,393	50.3%
Fleet and Facility Charges	3,292,513	1,862,467	56.6%	1,629,420	60.5%
Debt Service	-	4,550	-	550	0.0%
Enterprise Dividend	7,642,165	3,821,082	50.0%	3,550,673	50.0%
Cost Allocation Plan Fee	3,284,651	1,642,326	50.0%	1,621,250	50.0%
Capital Outlay	1,688,000	905,327	53.6%	921,140	62.3%
Contingency	8,625,760	-	0.0%	-	N/A
Transfer Out	28,561,433	24,040,613	84.2%	24,681,948	47.9%
Total Expenses	\$ 99,034,630	\$ 53,458,357	54.0%	\$ 52,238,523	48.0%
Fund Balance Addition / (Use)	-	\$ (2,159,522)		\$ (3,576,886)	



Budget to Actual Comparison - Solid Waste Fund (4150_F)

as of March 31, 2018

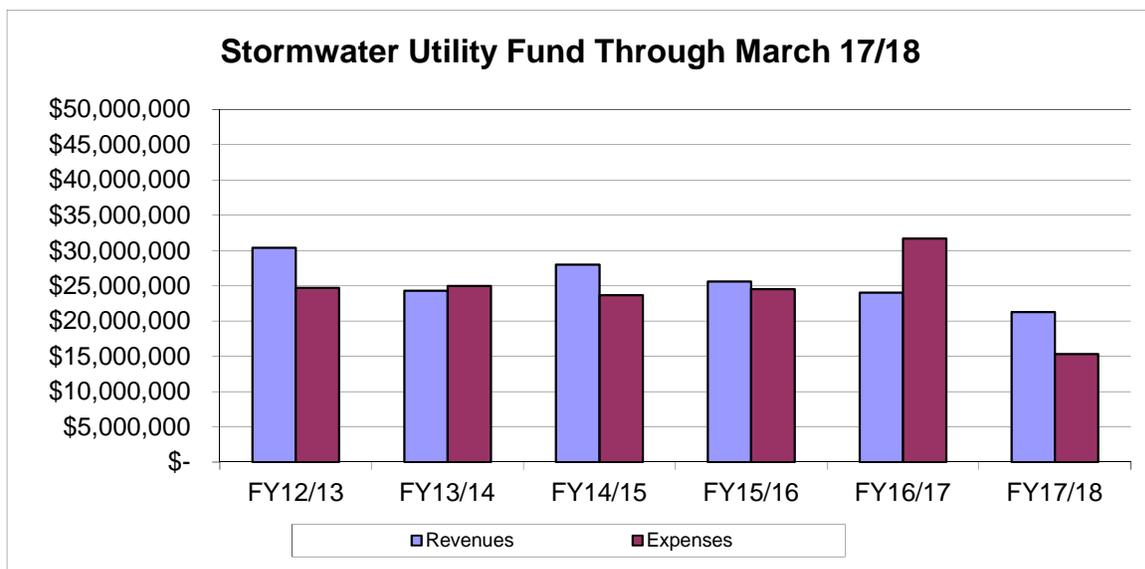
Description	FY17/18			FY16/17	
	Revised Budget	YTD Actual	% of Budget s/b = 50.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 33,170,351	\$ 16,505,098	49.8%	\$ 16,242,230	49.9%
Intergovernmental	-	-	-	-	0.0%
Franchise Fees	80,000	80,000	100.0%	-	0.0%
Other Revenues	191,579	(162,498)	-84.8%	(22,401)	-11.1%
Project Encumbrance	5,427,466	-	0.0%	-	0.0%
Transfers In	-	-	0.0%	-	0.0%
Total Revenues	\$ 38,869,396	\$16,422,600	42.3%	\$ 16,219,829	43.3%
Expenses					
Salaries and Benefits	\$ 8,539,521	\$ 4,053,579	47.5%	3,749,062	47.1%
Supplies	2,650,000	516,064	19.5%	512,348	22.5%
Contractual Services	1,869,897	948,907	50.7%	428,900	35.0%
Other Operating Expenses	1,302,914	119,062	9.1%	118,802	9.0%
Travel	28,000	1,688	6.0%	820	5.1%
Utilities	4,893,125	2,485,015	50.8%	2,712,108	49.3%
Fleet and Facility Charges	7,422,286	3,977,019	53.6%	3,795,058	58.6%
Enterprise Dividend	2,520,644	1,260,322	50.0%	1,202,841	50.0%
Cost Allocation Plan Fee	1,292,701	646,350	50.0%	638,056	50.0%
Capital Outlay	1,407,014	231,412	16.4%	1,217,133	29.3%
Contingency	6,427,196	-	0.0%	-	0.0%
Transfer Out	516,098	261,631	50.7%	255,472	51.9%
Total Expenses	\$ 38,869,396	\$ 14,501,050	37.31%	\$ 14,630,601	39.01%
Fund Balance Addition / (Use)	\$ -	\$1,921,550		\$ 1,589,228	



Budget to Actual Comparison - Stormwater Utility Fund (4160_F)

as of March 31, 2018

Description	FY17/18			FY16/17	
	Revised Budget	YTD Actual	% of Budget s/b = 50.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 23,602,312	\$ 21,245,695	90.0%	\$ 20,665,238	88.9%
Intergovernmental	-	-	0.0%	-	-
Other Revenues	397,513	(199,556)	-50.2%	(236,800)	-47.9%
Project Encumbrance	23,517,000	-	0.0%	-	0.0%
Transfers In	464,327	232,164	50.0%	151,404	58.7%
Total Revenues	\$ 47,981,152	\$ 21,278,303	44.3%	\$ 20,579,842	36.1%
Expenses					
Salaries and Benefits	\$ 6,559,712	\$ 2,876,166	43.8%	\$ 2,571,329	37.4%
Supplies	750,789	178,133	23.7%	110,935	17.6%
Contractual Services	3,404,676	1,914,431	56.2%	1,822,397	34.4%
Other Operating Expenses	386,698	263,182	68.1%	321,122	32.6%
Travel	23,895	5,007	21.0%	9,478	49.4%
Utilities	203,020	151,820	74.8%	110,348	55.6%
Fleet and Facility Charges	1,712,436	890,896	52.0%	625,226	55.9%
Debt Service	-	73	0.0%	-	0.0%
Enterprise Dividend	1,820,761	910,380	50.0%	905,889	50.0%
Cost Allocation Plan Fee	954,963	477,482	50.0%	471,354	50.0%
Capital Outlay	10,308,943	5,034,017	48.8%	5,594,518	26.4%
Contingency	17,074,962	-	0.0%	-	0.0%
Transfer Out	5,266,544	2,633,272	50.0%	2,808,223	50.0%
Total Expenses	\$ 48,467,399	\$ 15,334,859	31.64%	\$ 15,350,819	22.50%
Fund Balance Addition / (Use)	\$ (486,247)	\$ 5,943,444		\$ 5,229,022	

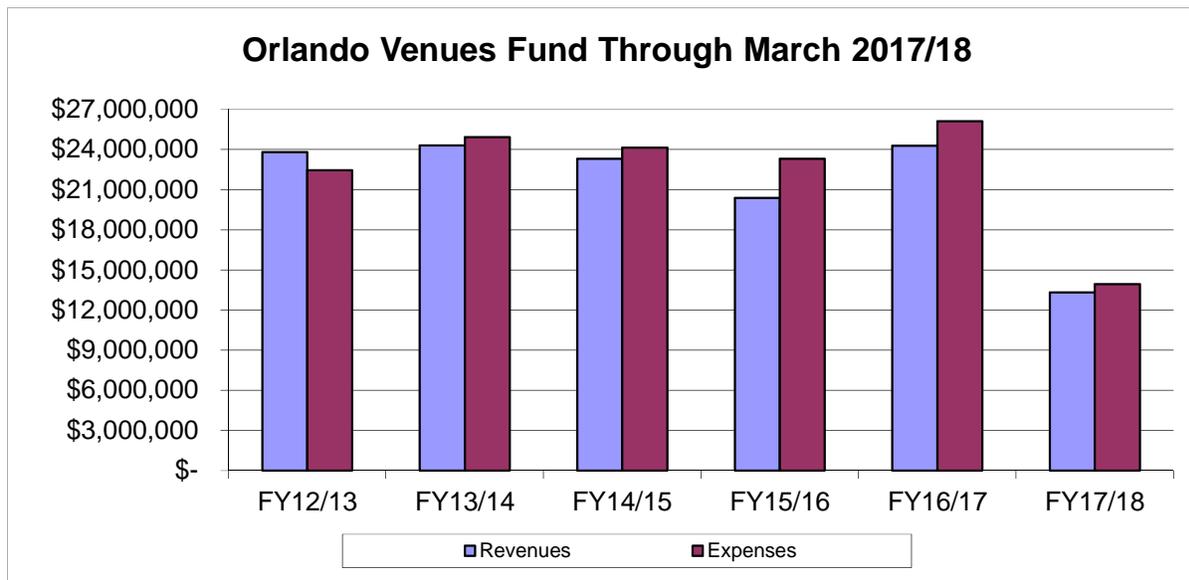


Budget to Actual Comparison - Orlando Venues Enterprise Fund (4001_F)

as of March 31, 2018

Description	FY17/18			FY16/17	
	Revised Budget	YTD Actual	% of Budget s/b = 50.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 16,028,136	\$ 11,972,809	74.7%	\$ 11,681,432	61.5%
Other Revenues	747,473	297,561	39.8%	238,727	29.4%
Transfers In	2,130,500	1,065,250	50.0%	1,065,250	50.0%
Total Revenues	\$ 18,906,109	\$ 13,335,619	70.5%	\$ 12,985,409	54.1%
Expenses					
Salaries and Benefits	\$ 6,440,210	\$ 3,642,200	56.6%	\$ 3,164,635	51.2%
Supplies	381,792	277,936	72.8%	254,373	71.6%
Contractual Services	4,541,811	3,907,006	86.0%	3,687,304	73.1%
Community Sponsored Activities	-	24,375	0.0%	24,375	N/A
Other Operating Expenses	1,153,949	2,636,162	228.4%	2,043,286	149.2%
Travel	43,500	20,050	46.1%	12,658	23.7%
Utilities	4,197,288	2,065,361	49.2%	2,173,786	48.8%
Fleet and Facility Charges	66,421	44,302	66.7%	29,119	60.5%
Cost Allocation Plan Fee	1,086,898	543,449	50.0%	536,475	50.0%
Capital Outlay	-	13,551	N/A	28,591	0.0%
Contingency	-	-	-	-	-
Transfer Out	1,722,179	763,344	44.3%	2,519,638	48.5%
Total Expenses	\$ 19,634,048	\$ 13,937,736	71.0%	\$ 14,474,240	60.7%
Fund Balance Addition / (Use)	\$ (727,939)	\$ (602,117)		\$ (1,488,831)	

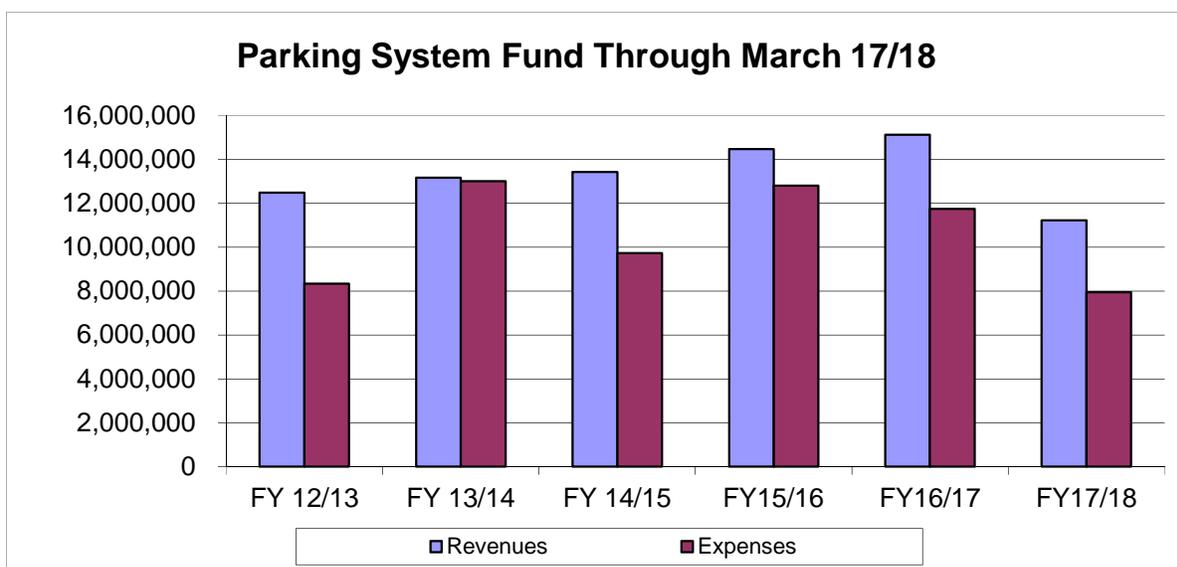
1) Revenues and Expenses could have seasonal fluctuations based on events at the Amway Center.



Budget to Actual Comparison - Parking System Fund (4132_F)

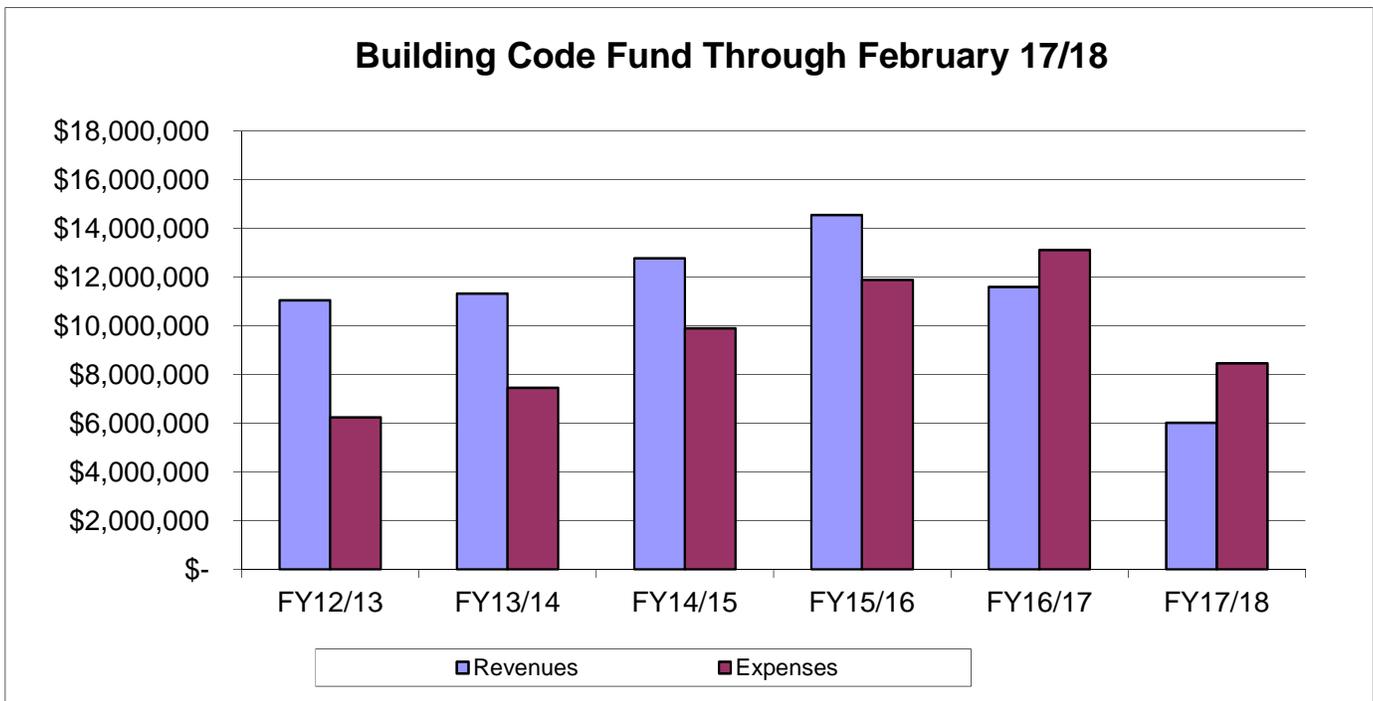
as of March 31, 2018

Description	FY17/18			FY16/17	
	Revised Budget	YTD Actual	% of Budget s/b = 50.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ 15,322,525	\$ 9,487,503	61.9%	\$ 4,885,518	41.5%
Intergovernmental	60,000	50,000	83.3%	92,493	0.0%
Fines and Forfeitures	2,000,000	907,874	45.4%	789,126	41.5%
Other Revenues	1,084,508	756,759	69.8%	(142,977)	-181.4%
Project Encumbrance	1,258,443	-	0.0%	-	0.0%
Transfers In	11,000	5,500	50.0%	104,770	25.0%
Total Revenues	\$ 19,736,476	\$ 11,207,636	56.8%	\$ 5,728,930	37.5%
Expenses					
Salaries and Benefits	\$ 5,984,181	\$ 2,756,733	46.1%	\$ 2,036,634	35.0%
Supplies	271,500	66,571	24.5%	42,575	12.7%
Contractual Services	1,995,425	817,677	41.0%	562,141	34.2%
Other Operating Expenses	251,242	151,460	60.3%	74,735	36.3%
Travel	16,250	7,109	43.7%	5,496	51.8%
Utilities	430,693	207,632	48.2%	145,264	34.1%
Fleet and Facility Charges	161,093	87,204	54.1%	60,182	20.7%
Debt Service	4,752,213	1,876,146	39.5%	504,500	35.6%
Enterprise Dividend	1,206,447	603,224	50.0%	490,110	41.7%
Cost Allocation Plan Fee	1,051,573	525,786	50.0%	424,163	41.7%
Capital Outlay	34,087	14,059	0.0%	57,682	35.1%
Contingency	3,457,633	-	0.0%	-	0.0%
Transfer Out	921,854	819,973	88.9%	79,716	11.4%
Total Expenses	\$ 20,534,191	\$ 7,933,575	38.64%	\$ 4,483,198	28.40%
Fund Balance Addition / (Use)	\$ (797,715)	\$ 3,274,062		\$ 1,245,732	



Budget to Actual Comparison - Building Code Fund (1110_F)
as of March 31, 2018

Description	FY17/18			FY16/17	
	Revised Budget	YTD Actual	% of Budget s/b= 50.0%	YTD Actual	% of Budget
Revenues					
Charges for Services	\$ -	\$ 136,573	N/A	\$ 180,770	0.0%
Licenses and Permits	11,000,000	5,933,878	53.9%	5,720,236	60.2%
Other Revenues	172,613	(53,346)	-30.9%	(104,817)	-55.7%
Project Encumbrance	8,523,002		0.0%	-	0.0%
Total Revenues	\$ 19,695,615	\$ 6,017,105	30.6%	\$ 5,796,189	25.4%
Expenses					
Salaries and Benefits	\$ 10,501,250	\$ 4,260,935	40.6%	\$ 3,485,069	38.3%
Supplies	166,150	47,767	28.7%	28,823	15.8%
Contractual Services	5,035,102	987,102	19.6%	502,571	7.6%
Other Operating Expenses	280,906	229,929	81.9%	142,942	51.0%
Travel	31,700	7,148	22.5%	12,625	41.3%
Utilities	40,900	16,688	40.8%	16,020	45.3%
Fleet and Facility Charges	232,521	144,611	62.2%	103,543	47.9%
Cost Allocation Plan Fee	1,510,351	755,175	50.0%	745,484	50.0%
Capital Outlay	3,781,036	1,846,349	48.8%	110,891	2.9%
Transfer Out	321,792	160,896	50.0%	534,595	50.0%
Total Expenses	\$ 21,901,708	\$ 8,456,600	38.6%	\$ 5,682,563	24.9%
Fund Balance Addition / (Use)	(2,206,093)	\$ (2,439,496)		\$ 113,626	



Budget to Actual Comparison - Non-General Fund Expenditures
as of March 31, 2018

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 50.0%	<u>% of Budget Utilized</u>
Governmental Funds				
Fund 0015 (Dubsdread Golf Course)				
Revenues	\$ 2,150,243	920,442	\$ 1,229,801	42.8%
Expenses				
Salaries/Benefits	-	0	-	
Operating	2,150,243	866,951	1,283,292	
Subtotal Expenses	<u>2,150,243</u>	<u>866,951</u>	<u>1,283,292</u>	40.3%
Net	<u>\$ -</u>	<u>53,491</u>	<u>\$ (53,491)</u>	
Fund 0017 (EMS Transport)				
Revenues	\$ 12,445,310	3,224,873	\$ 9,220,437	25.9%
Expenses				
Salaries/Benefits	1,533,433	728,278	805,155	
Operating	10,911,877	2,116,984	8,794,893	
Subtotal Expenses	<u>12,445,310</u>	<u>2,845,262</u>	<u>9,600,048</u>	22.9%
Net	<u>\$ -</u>	<u>379,611</u>	<u>\$ (379,611)</u>	
Fund 0020 (Mennello Museum)				
Revenues	\$ 566,550	299,966	\$ 266,584	52.9%
Expenses				
Salaries/Benefits	325,794	158,608	167,186	
Operating	240,756	111,165	129,591	
Subtotal Expenses	<u>566,550</u>	<u>269,773</u>	<u>296,777</u>	47.6%
Net	<u>\$ -</u>	<u>\$ 30,193</u>	<u>\$ (30,193)</u>	
Fund 0023 (After School All Stars)				
Revenues	\$ 2,817,798	1,088,468	\$ 1,729,330	38.6%
Expenses				
Salaries/Benefits	2,419,278	900,338	1,518,940	
Operating	398,520	182,414	216,106	
Subtotal Expenses	<u>2,817,798</u>	<u>1,082,751</u>	<u>1,735,047</u>	38.4%
Net	<u>\$ -</u>	<u>\$ 5,716</u>	<u>\$ (5,716)</u>	
Funds 1054 - 1055 (State Housing Initiatives Partnership Grants)				
Revenues	\$ 2,647,439	356,706	\$ 2,290,733	13.5%
Expenses				
Salaries/Benefits	233,421	117,847	115,574	
Operating	2,414,018	258,122	2,155,896	
Subtotal Expenses	<u>2,647,439</u>	<u>375,969</u>	<u>2,271,470</u>	14.2%
Net	<u>\$ -</u>	<u>\$ (19,263)</u>	<u>\$ 19,263</u>	

Budget to Actual Comparison - Non-General Fund Expenditures
as of March 31, 2018

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 50.0%	<u>% of Budget Utilized</u>
Special Revenue Funds				
Fund 1070 (Transportation Impact Fee - North)				
Revenues	6,527,150	845,310	\$ 5,681,840	13.0%
Expenses				
Salaries / Benefits	-	-	-	
Other Operating	6,527,150	528,003	5,999,147	
Subtotal Expenses	6,527,150	528,003	5,999,147	8.1%
Net	\$ -	\$ 317,307	\$ (317,307)	
Fund 1071 (Transportation Impact Fee - Southeast)				
Revenues	\$ 15,000,204	4,110,048	\$ 10,890,156	27.4%
Expenses				
Salaries / Benefits	-	-	-	
Other Operating	15,000,204	76,650	14,923,554	
Subtotal Expenses	15,000,204	76,650	14,923,554	0.5%
Net	\$ -	\$ 4,033,398	\$ (4,033,398)	
Fund 1072 (Transportation Impact Fee - Southwest)				
Revenues	\$ 15,992,879	1,099,743	\$ 14,893,136	6.9%
Expenses				
Salaries/Benefits	-	-	-	
Operating	\$ 15,992,879	110,640	15,882,239	
Subtotal Expenses	15,992,879	110,640	15,882,239	0.7%
Net	\$ -	\$ 989,103	\$ (989,103)	
Fund 1100 (Gas Tax)				
Revenues	\$ 21,606,329	4,697,173	\$ 16,909,156	21.7%
Expenses				
Salaries/Benefits	1,101	-	1,101	
Operating	21,605,228	6,156,803	15,448,425	
Subtotal Expenses	21,606,329	6,156,803	15,449,526	28.5%
Net	\$ -	(1,459,630)	\$ 1,459,630	
Fund 1155 (Leu Gardens)				
Revenues	\$ 2,785,622	1,517,055	\$ 1,268,567	54.5%
Expenses				
Salaries/Benefits	1,813,315	815,187	998,128	
Operating	972,307	647,755	324,552	
Subtotal Expenses	2,785,622	1,462,943	1,322,679	52.5%
Net	\$ -	\$ 54,112	\$ (54,112)	

Budget to Actual Comparison - Non-General Fund Expenditures
as of March 31, 2018

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u>	<u>% of Budget Utilized</u>
Internal Service Funds				
Fund 5001 (Fleet Management)				
Revenues	\$ 19,373,986	9,596,891	\$ 9,777,095	49.5%
Expenses				
Salaries/Benefits	3,602,896	1,677,973	1,924,923	
Operating	15,771,090	9,459,867	6,311,223	
Subtotal Expenses	<u>19,373,986</u>	<u>11,137,840</u>	<u>8,236,146</u>	57.5%
Net	<u>\$ -</u>	<u>\$ (1,540,950)</u>	<u>\$ 1,540,950</u>	
Fund 5005 (Facilities Management)				
Revenues	\$ 11,347,574	9,378,407	\$ 1,969,167	82.6%
Expenses				
Salaries/Benefits	4,033,855	1,762,978	2,270,877	
Operating	7,313,719	7,918,137	(604,418)	
Subtotal Expenses	<u>11,347,574</u>	<u>9,681,115</u>	<u>1,666,459</u>	85.3%
Net	<u>\$ -</u>	<u>\$ (302,708)</u>	<u>\$ 302,708</u>	
Fund 5010 (Health Care)				
Revenues	\$ 62,857,068	27,314,350	\$ 35,542,718	43.5%
Expenses				
Salaries/Benefits	137,628	65,001	72,627	
Operating	62,719,440	30,289,883	32,429,557	
Subtotal Expenses	<u>62,857,068</u>	<u>30,354,883</u>	<u>32,502,185</u>	48.3%
Net	<u>\$ -</u>	<u>(3,040,534)</u>	<u>\$ 3,040,534</u>	
Fund 5015 (Risk Management)				
Revenues	\$ 16,474,460	7,747,683	\$ 8,726,777	47.0%
Expenses				
Salaries/Benefits	1,539,877	640,269	899,608	
Operating	* 14,934,583	12,748,884	2,185,699	
Subtotal Expenses	<u>16,474,460</u>	<u>13,389,153</u>	<u>3,085,307</u>	81.3%
Net	<u>\$ -</u>	<u>(5,641,470)</u>	<u>\$ 5,641,470</u>	
		* Full year actuarial claims liability recorded in October.		
Fund 5020 (Construction Management)				
Revenues	\$ 4,188,993	1,669,147	\$ 2,519,846	39.8%
Expenses				
Salaries/Benefits	3,393,336	1,427,372	1,965,964	
Operating	795,657	374,556	421,101	
Subtotal Expenses	<u>4,188,993</u>	<u>1,801,928</u>	<u>2,387,065</u>	43.0%
Net	<u>\$ -</u>	<u>\$ (132,782)</u>	<u>\$ 132,782</u>	

**Budget to Actual Comparison - Non-General Fund Expenditures
as of March 31, 2018**

<u>Description</u>	<u>Revised Budget</u>	<u>Revenues/ Expenditures</u>	<u>Remaining Budget</u> s/b= 50.0%	% of Budget Utilized
Enterprise Funds				
Fund 4005 (Orlando Stadium Operations)				
Revenues	\$ 6,057,025	6,316,204	\$ (259,179)	104.3%
Expenses				
Salaries/Benefits	1,646,053	1,162,173	483,880	
Operating	4,410,972	3,418,758	992,214	
Subtotal Expenses	<u>6,057,025</u>	<u>4,580,931</u>	<u>1,476,094</u>	75.6%
Net	<u>\$ -</u>	<u>\$ 1,735,273</u>	<u>\$ (1,735,273)</u>	
Fund 4130 (Centroplex Garages)				
Revenues	\$ 3,310,180	2,174,256	\$ 1,135,924	65.7%
Expenses				
Salaries/Benefits	222,283	55,001	167,282	
Operating	3,087,897	978,008	2,109,889	
Subtotal Expenses	<u>3,310,180</u>	<u>1,033,009</u>	<u>2,277,171</u>	31.2%
Net	<u>\$ -</u>	<u>\$ 1,141,247</u>	<u>\$ (1,141,247)</u>	